

WILLIAMSON COUNTY GOVERNMENT

WILLIAMSON COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2010



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December 5, 2011

## INDEPENDENT AUDITORS' REPORT

Williamson County Government  
Williamson County Administration Building  
407 N. Monroe Street  
Marion, IL 62959

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Williamson County, Illinois, as of and for the year ended November 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Williamson County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, of Williamson County, Illinois, as of November 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2011 on our consideration of Williamson County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

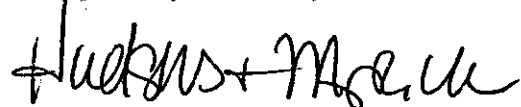
Accounting principles generally accepted in the United States of America require that the budgetary comparison information and Schedule of IMRF Funding Progress on pages 66 through 73 and 65 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of

inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Williamson County Government has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Williamson County Government, Illinois' financial statements as a whole. The combining and individual nonmajor fund financial statements and other supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Williamson County Government, Illinois. The combining and individual nonmajor fund financial statements and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The remaining other supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on it.

Respectfully submitted,



HUDGENS & MEYER, LLC  
Certified Public Accountants



**BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2010**





**WILLIAMSON COUNTY GOVERNMENT**  
**GOVERNMENT-WIDE STATEMENT OF NET ASSETS**  
**NOVEMBER 30, 2010**

	PRIMARY GOVERNMENT	COMPONENT UNIT	COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	WILLIAMSON COUNTY 911	WILLIAMSON COUNTY PUBLIC BUILDING COMMISSION
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 993,789	\$ 517,825	\$ 1,721,289
Inventory - document stamps	57,779	-	-
Inventory	1,196,569	-	-
Prepaid expenses	-	-	-
Sales tax receivable	564,169	-	12,695
Income tax receivable	677,566	-	-
Salary reimbursements receivable	74,249	-	-
Other receivables	375,921	-	-
Due from other funds	136,154	43,659	1,620,793
<b>RESTRICTED ASSETS</b>			
Cash and cash equivalents	30,662,098	-	-
<b>CAPITAL ASSETS</b>			
Land	831,066	-	-
Automobiles	3,462,256	-	428,295
Buildings	-	-	-
Building improvements	462,038	-	11,770,447
Construction in Progress	8,258,892	-	7,360
Equipment	5,531,749	-	-
Infrastructure	48,686,291	47,328	98,323
Furniture & fixtures	794,690	-	224,156
Software	941,377	-	-
Bond Costs	398,688	-	-
Accumulated depreciation	(56,854,996)	-	-
<b>TOTAL ASSETS</b>	<u>\$ 47,250,345</u>	<u>\$ 608,812</u>	<u>\$ (5,141,120)</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 42,243	\$ 8,901	\$ 45,462
Due to others	82,790	-	-
General ledger overdrafts	151,009	-	-
<b>PAYABLE FROM RESTRICTED ASSETS</b>			
Major funds accounts payable	445,135	-	-
Nonmajor special revenue funds accounts payable	1,342,933	-	-
Nonmajor special revenue funds due to others	35,872	-	-
Current portion of long-term debt - bonds	725,000	19,558	5,510,000
Interest payable on bonds	183,687	-	-
<b>NONCURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>			
Noncurrent portion of long-term debt - bonds	30,600,000	-	-
Obligation for compensated absences	1,696,876	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 35,305,545</u>	<u>\$ 28,459</u>	<u>\$ 5,569,009</u>
<b>NET ASSETS</b>			
Unrestricted	\$ (4,384,864)	\$ 533,025	\$ 1,877,461
<b>RESTRICTED FOR</b>			
Special revenue purposes	1,054,100	-	-
Internal Service Fund purposes	2,763,513	-	-
Invested in capital assets, net of related debt	12,512,051	47,328	-
<b>TOTAL NET ASSETS</b>	<u>\$ 11,944,800</u>	<u>\$ 580,353</u>	<u>\$ 3,295,768</u>
			<u>\$ 5,173,229</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
NOVEMBER 30, 2010**

EXPENSES	PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET ASSETS		
	FEEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	TOTAL GOVERNMENTAL ACTIVITIES	WILLIAMSON COUNTY 911	WILLIAMSON COUNTY PUBLIC BUILDING COMMISSION
<b>PROGRAM ACTIVITIES - PRIMARY GOVERNMENT</b>						
<b>GOVERNMENTAL ACTIVITIES</b>						
General and administrative	\$ 12,528,621	\$ 4,708,714	\$ -	\$ (6,826,851)	\$ -	\$ 1,263,941
Public safety	4,838,080	-	-	(4,262,008)	613,833	-
Judiciary and court related	3,132,789	-	-	(2,797,418)	-	-
Transportation	5,034,273	1,930,113	-	(3,104,160)	-	-
Public welfare	482,871	-	-	(482,871)	-	-
Interest expense	1,282,255	-	-	(1,282,255)	-	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 27,298,889</b>	<b>\$ 6,638,827</b>	<b>\$ -</b>	<b>\$ (18,755,563)</b>	<b>\$ 613,833</b>	<b>\$ 1,397,272</b>
<b>GENERAL REVENUES AND TRANSFERS</b>						
Taxes:						
Property taxes						
Mobile home privilege taxes						
Payments in lieu of taxes						
Expense reimbursements						
Fees for services						
Interest income on investments						
Interest, penalties and costs						
Miscellaneous						
Interfund transfers						
<b>TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS</b>	<b>\$ 10,017,305</b>	<b>\$ 37,088</b>	<b>\$ 38,972</b>	<b>\$ 4,662,728</b>	<b>\$ 528,861</b>	<b>\$ 36,454</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 19,494,927</b>	<b>\$ 4,216,609</b>	<b>\$ -</b>	<b>\$ 19,494,927</b>	<b>\$ 556,709</b>	<b>\$ 2,883,980</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 739,364</b>	<b>\$ 11,810,021</b>	<b>\$ (604,585)</b>	<b>\$ 11,944,800</b>	<b>\$ (57,124)</b>	<b>\$ 1,486,708</b>
<b>PRIOR PERIOD ADJUSTMENT</b>						
<b>NET ASSETS - END OF YEAR</b>						

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS**  
**NOVEMBER 30, 2010**

**TOTAL FUND BALANCE - GOVERNMENTAL FUNDS**

\$ 29,874,802

Total net assets reported for governmental activities in the Government-wide Statement of Net Assets are different because:

- Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. Capital assets consist of the following:

Land	831,066
Automobiles	3,462,256
Building Improvements	462,038
Construction in Progress	8,258,892
Equipment	5,531,749
Infrastructure	48,686,291
Furniture & fixtures	794,690
Software	941,377
Bond Costs	398,688
Accumulated depreciation	(56,854,996)

- Bonds payable as of November 30, 2010 are not reportable in the Governmental Funds Balance Sheet. (31,325,000)
- Interest payable as of November 30, 2010 is not reportable in the Governmental Funds Balance Sheet. (183,687)
- The Government-wide Statement of Net Assets records a compensated absences accrual as required by GASB #34. Therefore, there will be a reconciling item to the Governmental Funds Balance Sheet. (1,696,876)
- Internal service funds are used by management to charge the costs of various insurances for the Government. The net assets for internal service funds are reported in the Government-wide financial statements but are excluded from the Governmental Funds Balance Sheet. 2,763,510

**TOTAL NET ASSETS - GOVERNMENT-WIDE STATEMENT OF NET ASSETS**

\$ 11,944,800

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**NOVEMBER 30, 2010**

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** \$ 18,828,967

Amounts reported for governmental activities in the Government-wide Statement of Activities are different because:

- Governmental funds report capital outlay as expenditures. However, in the Government-wide Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period. 7,675,746
- Depreciation expense on capital assets is reported in the Government-wide Statement of Activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not recorded as an expenditure in governmental funds. (1,173,013)
- Governmental funds report the borrowing of long-term debt in the income section. However the Government-wide Statement of Activities does not report this as an income item. (25,260,000)
- Governmental funds report principal loan repayments as current year expense. However, in the Government-wide Statement of Activities, the principal loan repayments are not reported as expense. The current and non-current portions of debt are reflected on the Government-wide Statement of Net Assets. 685,000
- Governmental funds do not report the insurance expense that is recognized each year as the change in the Advanced Funding for Insurance Claims. (71,932)
- Governmental funds do not report the liability for compensated absences, this is only reported on the Government-wide Statement of Net Assets. The following is the net adjustment for the change in the liability for compensated absences. 27,495
- Internal service funds are used by management to charge the costs of various insurance expenses for the Government. The net revenue (expense) of the internal service funds is reported in the Government-wide financial statements but is excluded from the Governmental Funds financial statements. 52,020
- Governmental funds do not report the gain or loss disposal of capital assets. (24,919)

**CHANGE IN NET ASSETS - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES** \$ 739,364

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
NOVEMBER 30, 2010**

	MAJOR FUNDS			TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS	JAIL CONSTRUCTION		
<b>ASSETS</b>					
Cash and cash equivalents	\$ 993,789	\$ 14,984	\$ 17,870,951	\$ 9,570,868	\$ 28,450,592
Document stamps inventory	-	-	-	57,779	57,779
Inventory	-	-	-	1,196,569	1,196,569
Sales tax receivable	564,169	-	-	-	564,169
Income tax receivable	677,566	-	-	-	677,566
Salary reimbursements receivable	74,249	-	-	-	74,249
MFT allotments receivable	-	-	-	128,077	128,077
Other receivables	169,029	-	-	85,811	254,840
Due from other funds	216,933	-	-	51,396	268,329
<b>TOTAL ASSETS</b>	<b>\$ 2,695,735</b>	<b>\$ 14,984</b>	<b>\$ 17,870,951</b>	<b>\$ 11,090,500</b>	<b>\$ 31,672,170</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 42,243	\$ -	\$ 1,288,229	\$ 60,409	\$ 1,390,881
Due to other funds	-	-	-	129,271	129,271
Due to others	82,790	-	-	43,417	126,207
General ledger overdraft	-	-	-	151,009	151,009
<b>TOTAL LIABILITIES</b>	<b>\$ 125,033</b>	<b>\$ -</b>	<b>\$ 1,288,229</b>	<b>\$ 384,106</b>	<b>\$ 1,797,368</b>
<b>FUND BALANCE</b>					
Unreserved	\$ 2,570,702	\$ -	\$ -	\$ -	\$ 2,570,702
Reserved:					
Inventory	-	-	-	57,779	57,779
Special revenue funds	-	14,984	-	10,642,084	10,657,068
Debt service funds	-	-	-	2,733	2,733
Capital project funds	-	-	16,582,722	3,798	16,586,520
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,570,702</b>	<b>\$ 14,984</b>	<b>\$ 16,582,722</b>	<b>\$ 10,706,394</b>	<b>\$ 29,874,802</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,695,735</b>	<b>\$ 14,984</b>	<b>\$ 17,870,951</b>	<b>\$ 11,090,500</b>	<b>\$ 31,672,170</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
NOVEMBER 30, 2010**

	MAJOR FUNDS			TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS	JAIL CONSTRUCTION		
<b>REVENUES</b>					
General property tax	\$ 3,784,515	\$ -	\$ -	\$ 4,369,223	\$ 8,153,738
Mobile home privilege tax	12,775	-	-	25,200	37,975
Payment in lieu of tax	10,497	-	-	21,889	32,386
Personal property replacement tax	391,118	-	-	-	391,118
Sales tax	2,365,627	-	-	-	2,365,627
Use tax	247,925	-	-	-	247,925
Income tax	1,117,639	-	-	-	1,117,639
Salary reimbursements	305,839	-	-	-	305,839
Motor fuel tax allotments	-	-	-	1,837,204	1,837,204
Fees for services	98,147	-	-	2,002,452	2,100,599
Liquor licenses	33,916	-	-	-	33,916
Rents	24,099	-	-	-	24,099
Interest, penalties and costs	411,204	-	-	-	411,204
Interest income	11,250	-	65,053	34,120	110,423
Reimbursement of expenditures	128,000	-	-	191,752	319,752
Long-term debt proceeds	-	-	25,260,000	-	25,260,000
Miscellaneous receipts	50,567	-	346,973	1,370,325	1,767,865
Department of Transportation	-	-	-	153,435	153,435
Federal financial assistance	41,908	-	-	1,194,420	1,236,328
State financial assistance	30,458	-	-	84,912	115,370
<b>TOTAL REVENUES</b>	<b>\$ 9,065,484</b>	<b>\$ -</b>	<b>\$ 25,672,026</b>	<b>\$ 11,284,932</b>	<b>\$ 46,022,442</b>
<b>EXPENDITURES</b>					
General and administrative	\$ 2,206,085	\$ -	\$ -	\$ 1,509,553	\$ 3,715,638
Public safety	4,196,033	-	-	447,743	4,643,776
Judiciary and court related	2,638,425	-	-	304,928	2,943,353
Transportation	-	-	-	5,472,066	5,472,066
Public welfare	-	-	-	622,335	622,335
Bond principal and interest payments	-	-	876,642	1,090,613	1,967,255
Capital outlay	-	258,932	7,112,662	304,152	7,675,746
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,040,543</b>	<b>\$ 258,932</b>	<b>\$ 7,989,304</b>	<b>\$ 9,751,390</b>	<b>\$ 27,040,169</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 24,941</b>	<b>\$ (258,932)</b>	<b>\$ 17,682,722</b>	<b>\$ 1,533,542</b>	<b>\$ 18,982,273</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	\$ 3,644,938	\$ 958,000	\$ -	\$ 871,676	\$ 5,474,614
Operating transfers out	(2,451,083)	-	(1,100,000)	(2,076,837)	(5,627,920)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 1,193,855</b>	<b>\$ 958,000</b>	<b>\$ (1,100,000)</b>	<b>\$ (1,205,161)</b>	<b>\$ (153,306)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 1,218,796</b>	<b>\$ 699,068</b>	<b>\$ 16,582,722</b>	<b>\$ 328,381</b>	<b>\$ 18,828,967</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,351,906</b>	<b>(684,084)</b>	<b>-</b>	<b>10,378,013</b>	<b>11,045,835</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,570,702</b>	<b>\$ 14,984</b>	<b>\$ 16,582,722</b>	<b>\$ 10,706,394</b>	<b>\$ 29,874,802</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

*FM*

**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF NET ASSETS - PROPRIETARY FUNDS**  
**NOVEMBER 30, 2010**

<b>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</b>					
<b>MAJOR FUNDS</b>					
	<b>EMPLOYEE HEALTH INSURANCE</b>	<b>ICRMT SELF-INSURANCE FUND</b>	<b>ILLINOIS MUNICIPAL RETIREMENT FUND</b>	<b>NON-MAJOR INTERNAL SERVICE FUNDS</b>	<b>TOTAL</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 86,674	\$ 487,804	\$ 2,482,996	\$ 147,823	\$ 3,205,297
Other receivables	1,070	-	-	-	1,070
Due from other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 87,744</b>	<b>\$ 487,804</b>	<b>\$ 2,482,996</b>	<b>\$ 147,823</b>	<b>\$ 3,206,367</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 261,939	\$ 27,796	\$ -	\$ -	\$ 289,735
Due to others	-	-	153,119	-	153,119
<b>TOTAL LIABILITIES</b>	<b>\$ 261,939</b>	<b>\$ 27,796</b>	<b>\$ 153,119</b>	<b>\$ -</b>	<b>\$ 442,854</b>
<b>NET ASSETS</b>					
Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
Internal service funds	(174,195)	460,008	2,329,877	147,823	2,763,513
<b>TOTAL NET ASSETS</b>	<b>\$ (174,195)</b>	<b>\$ 460,008</b>	<b>\$ 2,329,877</b>	<b>\$ 147,823</b>	<b>\$ 2,763,513</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 87,744</b>	<b>\$ 487,804</b>	<b>\$ 2,482,996</b>	<b>\$ 147,823</b>	<b>\$ 3,206,367</b>

**RECONCILIATION OF THE STATEMENT OF NET ASSETS - PROPRIETARY FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS:**

**TOTAL NET ASSETS - PROPRIETARY FUNDS**

\$ 2,763,513

- Internal service funds are used by management to charge the costs of various insurances for the Government. The net assets for internal service funds are reported in the Government-wide financial statements in the Governmental Activities column.

**TOTAL NET ASSETS - GOVERNMENT-WIDE STATEMENT OF NET ASSETS**

\$ 2,763,513



**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**PROPRIETARY FUNDS**  
**NOVEMBER 30, 2010**

	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS				
	MAJOR FUNDS				
	EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	NON-MAJOR INTERNAL SERVICE FUNDS	TOTAL
<b><u>OPERATING REVENUES</u></b>					
General property tax	\$ -	\$ 428,900	\$ 1,371,578	\$ -	\$ 1,800,478
Mobile home tax	-	-	8,014	-	8,014
Payment in lieu of tax	-	-	6,585	-	6,585
Interest income	85	185	97	189	556
Reimbursement of expenditures	1,198,619	128,034	357,676	-	1,684,329
<b><u>TOTAL OPERATING REVENUES</u></b>	<b><u>\$ 1,198,704</u></b>	<b><u>\$ 557,119</u></b>	<b><u>\$ 1,743,950</u></b>	<b><u>\$ 189</u></b>	<b><u>\$ 3,499,962</u></b>
<b><u>OPERATING EXPENSES</u></b>					
General and administrative	\$ 2,654,019	\$ 122,111	\$ 2,020,598	\$ 33,790	\$ 4,830,518
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$ 2,654,019</u></b>	<b><u>\$ 122,111</u></b>	<b><u>\$ 2,020,598</u></b>	<b><u>\$ 33,790</u></b>	<b><u>\$ 4,830,518</u></b>
<b><u>OPERATING INCOME (LOSS)</u></b>	<b><u>\$ (1,455,315)</u></b>	<b><u>\$ 435,008</u></b>	<b><u>\$ (276,648)</u></b>	<b><u>\$ (33,601)</u></b>	<b><u>\$ (1,330,556)</u></b>
<b><u>TRANSFERS IN AND (OUT)</u></b>					
Operating transfers in	\$ 1,300,000	\$ -	\$ -	\$ 91,083	\$ 1,391,083
Operating transfers out	-	-	(8,500)	-	(8,500)
<b><u>TOTAL TRANSFERS IN AND (OUT)</u></b>	<b><u>\$ 1,300,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (8,500)</u></b>	<b><u>\$ 91,083</u></b>	<b><u>\$ 1,382,583</u></b>
<b><u>CHANGE IN NET ASSETS</u></b>	<b><u>\$ (155,315)</u></b>	<b><u>\$ 435,008</u></b>	<b><u>\$ (285,148)</u></b>	<b><u>\$ 57,482</u></b>	<b><u>\$ 52,027</u></b>
<b><u>NET ASSETS, BEGINNING OF YEAR</u></b>	<b><u>(18,880)</u></b>	<b><u>25,000</u></b>	<b><u>2,615,025</u></b>	<b><u>90,341</u></b>	<b><u>2,711,486</u></b>
<b><u>NET ASSETS, END OF YEAR</u></b>	<b><u>\$ (174,195)</u></b>	<b><u>\$ 460,008</u></b>	<b><u>\$ 2,329,877</u></b>	<b><u>\$ 147,823</u></b>	<b><u>\$ 2,763,513</u></b>

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - PROPRIETARY FUNDS  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:**

**NET CHANGE IN NET ASSETS - PROPRIETARY FUNDS**

\$ 52,027

- There are no reconciling items for the Proprietary funds.

**CHANGE IN NET ASSETS - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

\$ 52,027

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.





**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**  
**NOVEMBER 30, 2010**

	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS				
	MAJOR FUNDS				TOTAL
	EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	NONMAJOR INTERNAL SERVICE FUNDS	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received for current services	\$ 1,201,300	\$ 920,432	\$ 1,869,527	\$ -	\$ 3,991,259
Cash received for other operations	-	-	-	-	-
Cash paid for salaries and benefits	(2,612,863)	(457,848)	(1,971,135)	(33,790)	(5,075,636)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ (1,411,563)</b>	<b>\$ 462,584</b>	<b>\$ (101,608)</b>	<b>\$ (33,790)</b>	<b>\$ (1,084,377)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>					
Transfers from other funds	\$ 1,300,000	\$ -	\$ -	\$ 91,083	\$ 1,391,083
Transfers to other funds	-	-	-	-	-
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,083</b>	<b>\$ 1,391,083</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest on bank deposits and investments	\$ 85	\$ 185	\$ 97	\$ 189	\$ 556
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>\$ (111,478)</b>	<b>\$ 462,769</b>	<b>\$ (101,511)</b>	<b>\$ 57,482</b>	<b>\$ 307,262</b>
<b>BEGINNING CASH AND CASH EQUIVALENTS AT DECEMBER 1, 2009</b>	<b>198,152</b>	<b>25,035</b>	<b>2,584,507</b>	<b>90,341</b>	<b>2,898,035</b>
<b>ENDING CASH AND CASH EQUIVALENTS AT NOVEMBER 30, 2010</b>	<b>\$ 86,674</b>	<b>\$ 487,804</b>	<b>\$ 2,482,996</b>	<b>\$ 147,823</b>	<b>\$ 3,205,297</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>					
Operating Income (Loss)	\$ (1,455,401)	\$ 435,008	\$ (285,245)	\$ (33,790)	\$ (1,339,428)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Changes in Assets and Liabilities:					
(Increase) Decrease in due from others	\$ 682	\$ -	\$ 109,314	\$ -	\$ 109,996
Increase (Decrease) in salaries and benefits payable	43,156	27,576	74,323	-	145,055
<b>Total Adjustments</b>	<b>\$ 43,838</b>	<b>\$ 27,576</b>	<b>\$ 183,637</b>	<b>\$ -</b>	<b>\$ 255,051</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ (1,411,563)</b>	<b>\$ 462,584</b>	<b>\$ (101,608)</b>	<b>\$ (33,790)</b>	<b>\$ (1,084,377)</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



WILLIAMSON COUNTY GOVERNMENT  
STATEMENT OF NET ASSETS - FIDUCIARY FUNDS  
NOVEMBER 30, 2010

ASSETS

Cash and cash equivalents	\$ 3,000,223
Other receivables	62,197,615
Due from other funds	8,478
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 65,206,316</u></b>

LIABILITIES AND NET ASSETSLIABILITIES

Tax available for distribution	\$ 544,299
Overpayments	446,663
Due to other funds	147,535
Agency funds due others	1,926,291
Deferred charges	61,902,672
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 64,967,460</u></b>

NET ASSETS

Restricted for trust purposes	\$ 238,856
<b><u>TOTAL NET ASSETS</u></b>	<b><u>\$ 238,856</u></b>
<b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>	<b><u>\$ 65,206,316</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF CHANGES IN NET ASSETS - FIDUCIARY FUNDS**  
**NOVEMBER 30, 2010**

<b><u>ADDITIONS</u></b>	
General property tax	\$ 2,244,394
Mobile home privilege tax	11,435
Payment in lieu of tax	9,659
Fees for services	1,338,842
Interest income	6,876
Occupancy tax	635,554
Tax redemptions	53,353
Miscellaneous receipts	19,224
<b><u>TOTAL ADDITIONS</u></b>	<b><u>\$ 4,319,337</u></b>
<b><u>DEDUCTIONS</u></b>	
General and administrative	\$ 2,036,052
Judiciary and court related	26,482
Public health	673,011
Public welfare	312,894
<b><u>TOTAL DEDUCTIONS</u></b>	<b><u>\$ 3,048,439</u></b>
<b><u>CHANGE IN NET ASSETS</u></b>	<b><u>\$ 1,270,898</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>	
Operating transfers in	\$ 89,172
Operating transfers out	(1,318,447)
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ (1,229,275)</u></b>
<b><u>CHANGE IN NET ASSETS AFTER TRANSFERS</u></b>	<b><u>\$ 41,623</u></b>
<b><u>NET ASSETS, BEGINNING OF YEAR</u></b>	<b><u>197,233</u></b>
<b><u>NET ASSETS, END OF YEAR</u></b>	<b><u>\$ 238,856</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



NOTES TO BASIC FINANCIAL STATEMENTS



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

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WILLIAMSON COUNTY GOVERNMENT  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2010

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**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Williamson County, Illinois (the "County") was incorporated under the provisions of the State of Illinois. The County operates under the Commission form of government and provides the following services: public safety, highways and bridges, judiciary and court related services, public health, public welfare and general administrative services.

The County operates with three elected County Commissioners. Those Commissioners also appoint members to various boards of which two have been determined to be component units and others that are considered to be related organizations of the County.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The accounting and reporting framework and the more significant accounting principles and practices of Williamson County Government are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including, required disclosures, of the County's financial activities for the fiscal year ended November 30, 2010.

**A. Financial Reporting Entity**

The County's financial reporting entity has been determined in accordance with governmental standards for defining the reporting entity and identifying entities to be included in its basic financial statements. Those standards identify the County's financial accountability for potential component units as the primary, but not only, criteria for inclusion. The County is financially accountable if it appoints a voting majority of a potential component unit's governing body and is able to impose its will on that potential component unit, or there is a potential component unit to provide specific financial benefits to or impose specific financial burdens on the County. The County's financial reporting entity consists of Williamson County, Illinois (the primary government) and its component units, the Williamson County Public Building Commission and the Williamson County 911 Office.

**B. Component Units**

The County's component units presented audited financial statements. Copies of the component units' financial statements that have been issued may be obtained from the Williamson County Commissioners' office at the Williamson County Administration Building, 407 N. Monroe Street, Marion, Illinois 62959 or by contacting the component units directly.

Component units, depending on the criteria met, must be blended into the financial statements of the primary government or discretely presented. The component units of Williamson County Government do not meet the criteria for blending, and are therefore discretely presented.

The component units are reported in the County's government-wide financial statements as shown in the following table:

<u>Discretely Presented Component Unit</u>	<u>Brief Description of Activities and Relationship to the County</u>
Williamson County Public Building Commission	Develop, finance and provide County facilities and office



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Component Unit (Continued)**

space to the office holders of Williamson County Government. The Williamson County Board of Commissioners appoint three of the five Public Building Commission Board members. The Williamson County Board also approves each year's property tax levy. The County also collects all property tax revenues for the Public Building Commission and distributes such property tax to the Public Building Commission subsequent to collection. Assets of the Public Building Commission are managed by the Board members of the Williamson County Public Building Commission. The Williamson County Public Building Commission's fiscal year end is November 30 of each year.

**Williamson County, IL 911 Board**

Plan a 911 system, coordinate and supervise the implementation, upgrading, or maintenance of the system, receive monies from surcharge and other sources for deposit into the Board's accounts, authorize all disbursements made by the Board, hire any necessary staff, and adopt bylaws for the transaction of its business. The Board operates with nine appointed Board members. The Williamson County, IL 911 Board's fiscal year end is November 30 of each year.

The component units listed in this note are being discretely presented in the County's government-wide financial statements. The information presented in the government-wide financial statements for the component units is as of the November 30, 2010..

**C. Related Organizations**

Related organizations are excluded from the financial reporting entity because the County's accountability does not extend beyond making board appointments. The County has no significant influence over the management, budget or policies of the related organizations. Audited financial statements, if prepared, are available from the respective organizations. Related organizations are described as follows:

<u>Related Organizations</u>	<u>Brief Description of Activities and Relationship to the County</u>
Blairsville Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Burnside Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Corinth Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.





**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

C. Related Organizations (Continued)

<u>Related Organizations</u>	<u>Brief Description of Activities and Relationship to the County</u>
Devil's Kitchen Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Ferges Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Highway 37 North Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Wye Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Williamson County Community Mental Health "708" Board	Develop, finance and provide mental health services to the residents of the County. Assets and operations of the "708" Board are managed by the "708" Board.
Franklin-Williamson Bi-County Health Department	Develop, finance and provide health services to the residents of the County. Assets and operations of the Bi-County Health Board are managed by the Bi-County Health Board.
Williamson County Child Advocacy Center	Develop, finance and provide advocacy services to the residents deemed children of the County. Assets and operations of the Child Advocacy Center are managed by the Child Advocacy Center.
Williamson County University of Illinois Cooperative Extension	Develop, finance and provide services to the residents of the County. Assets and operations of the University of Illinois Cooperative Extension are managed by the University of Illinois Cooperative Extension.
Williamson County Programs On Aging	Develop, finance and provide services to the senior citizen residents of the County. Assets and operations of the Williamson County Programs on Aging are managed by the Williamson County Programs on Aging.
First Judicial Circuit Probation Services	The Illinois Probation and Probation Officer's Act requires the Chief Judge of each circuit to provide probation services for all counties within the circuit in a manner consistent with the annual probation plan, standards, policies and regulations established by the Illinois Supreme Court. The First Judicial Circuit Probation Services is a probation district covering the



WILLIAMSON COUNTY GOVERNMENT  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Related Organizations (Concluded)

nine counties of the First Judicial Circuit of Illinois, with Williamson County being the lead county. Williamson County Government serves as the lead County for the First Judicial Circuit Probation Service. Assets and operations of the First Judicial Circuit Probation Service are managed by the First Judicial Circuit Probation Service.

Williamson County Fire  
Protection District

Provide public fire safety services to the citizens of its district which is inside the boundaries of Williamson County.

Williamson County Housing Authority

Develop, finance and provide housing to qualified residents of the County. The County board appoints all Housing Authority Board members. The County also collects the proportionate share of payment in lieu of tax from the Housing Authority each year. That payment in lieu of tax is subsequently distributed to the taxing districts of Williamson County each year. Assets of the Williamson County Housing Authority are managed by the Williamson County Housing Authority.

D. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements include the *Statement of Net Assets* and the *Statement of Activities*. These statements report information on all of the nonfiduciary activities of the County and its component units. For the most part, the effect of interfund activity has been eliminated from these statements, but have not been eliminated in the process of consolidation. Governmental activities, which are normally supported by taxes and intergovernmental, revenues are reported separately. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

The *Statement of Net Assets* presents the reporting entities' nonfiduciary assets and liabilities, with the difference reported as net assets. Net Assets are reported in three categories:

- 1) Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets.
- 2) Restricted net assets result when constraints placed on net assets use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

D. Government-Wide and Fund Financial Statements (Continued)

- 3) Unrestricted net assets consist of net assets which do not meet the definition of the two preceding categories. Unrestricted net assets often are designated, to indicate that management does not consider them to be available for general operation. Unrestricted net assets often have constraints on resources which are imposed by management, but can be removed or modified.

The *Statement of Activities* reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with distinct functional activity. Program revenues include: (1) charges for services which report fees, fines, and forfeitures, and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Following the government-wide financial statements are separate financial statements for governmental funds, proprietary funds and fiduciary funds. Fiduciary activities are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The County has determined that the General Fund, Capital Projects Fund, and the Jail Construction Fund are major governmental funds.

The fund financial statements present information about the County's funds, including its governmental, proprietary and fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported in a separate column.

Internal service funds (which provide services primarily to other funds of the County) of the County are presented, in summary form, as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial activities of the internal service funds are presented in the governmental activities column when presented at the government-wide level. The costs of these services are allocated to the appropriate function/program (general and administrative, public safety, public works, and public welfare) in the Government-wide statement of activities. Major internal service funds are the Employee Health Insurance Fund, ICRMT Self-Insurance Trust Fund and the Illinois Municipal Retirement Fund.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The total fund balances for all governmental funds is reconciled to total net assets for governmental activities as shown on the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets. The net change in the fund balance for all governmental funds is reconciled to the total change in net assets as shown on the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Government-Wide Statement of Activities.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Government-Wide and Fund Financial Statements (Continued)**

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, fund balances/net assets, revenues and expenditures, or expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds are reported by the County:

**Governmental Funds**

Governmental funds are those through which most governmental functions are financed. The acquisition, uses, and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

The following are the County's governmental major funds:

**General** - The General Fund is the general operating fund of the County. All general tax revenues and other receipts not allocated by law or contractual agreement to another fund are accounted for in this fund. This fund provides for general operating expenditures, fixed charges, and capital improvement costs not paid through other funds.

**Capital Projects Fund** - The Capital Projects Fund is an accumulation of receipts from the General Fund for future purchases of various types of equipment or property.

**Jail Construction Fund** - The Jail Construction Fund is a special revenue fund used to account for the construction of the County Jail. The receipts from the Jail Bonds are to be expended on the expenses related to the construction of the County Jail.

Additionally, the primary government reports the following fund types:

**Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**Nonmajor Capital Projects Funds**

Capital projects funds are used to account for the resources collected and used to build and improve capital assets.

**Nonmajor Debt Service Funds**

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

D. Government-Wide and Fund Financial Statements (Concluded)

Proprietary Funds

Internal Service Funds – Internal service funds are used for the collection and distribution of County funds for insurance and various benefit payments for retired, current and future employees.

The following are the County's governmental major proprietary funds:

Employee Health Insurance Fund- The Employee Health Insurance Fund provides for collection and payment of health insurance premiums for the County employees.

ICRMT Self-Insurance Fund - The ICRMT Self-Insurance Fund levies taxes and receives funds for the payment of workmen compensation and liability insurance premiums and deductible costs.

Illinois Municipal Retirement Fund - The Illinois Municipal Retirement Fund levies taxes and receives funds for the payment of the required pension contributions for the County employees.

Fiduciary Funds

Trust Funds - Trust funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The County maintains trust funds for special taxing districts, Tax Collector funds, Circuit Clerk funds, and for other miscellaneous purposes.

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements of the County are prepared in accordance with generally accepted accounting principles (GAAP). The County's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with GASB pronouncements. The County's reporting entity does not apply FASB pronouncements or APB opinions issued after November 30, 1989.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and accrual basis of accounting, generally including the reclassification or elimination of internal activity (between or within funds). Fiduciary fund financial statements and financial statements of the County's component units also report using this same focus and basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when grantor eligibility requirements are met.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Concluded)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The County considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for the general obligation bond principal and interest which are reported as expenditures in the year due.

Under GASB Statement #33, property taxes are imposed nonexchange revenue. Assets from imposed nonexchange transactions are recorded when the County has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. The assessment date has been designated as property assessed as of January 1 of each year. The property taxes are imposed the following fiscal year. Therefore, the County has recorded \$61,805,339. for the 2010 payable 2011 real estate tax installments and \$97,333. for 2010 payable 2011 payments in lieu of tax as receivables and deferred charges for taxes and payments assessed as of January 1, 2010 that will not be received until after November 30, 2010. This nonexchange transaction has been recorded in the Tax Collector's Fund, which is reported as a Trust Fund.

Major revenue sources susceptible to accrual include: Sales and use taxes, property taxes, hotel/motel taxes, franchise taxes, intergovernmental revenues, and investment income. In general, other revenues are recognized when received.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as needed.

Pension funds recognize employer and participant contributions in the period in which contributions are due and the County has made a formal commitment to provide the contributions.

F) Budget Policy and Basis of Budgeting

The County annually prepares a budget and an appropriations ordinance, which includes all general, special revenue, and trust fund types. Once approved, the County Board may amend the legally adopted budget when unexpected modifications are required in estimated revenues or appropriations. The budget information presented reflects the originally adopted budget and final budget information. The budget initiation process follows applicable statutes and regulations. The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.

The General Fund's budget is prepared on a detailed line item basis. Revenues are budgeted by source. For all other funds, expenditures are budgeted by department and class as follows: services, materials, capital outlay, transfers, and debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board. Revisions to the budget were not made throughout the year. The cash basis of accounting is used in the budgetary preparation process.



WILLIAMSON COUNTY GOVERNMENT  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budget Policy and Basis of Budgeting (Concluded)

The budgets for the other operating funds are prepared on the cash basis of accounting. Revenues are budgeted in the year receipt is expected and expenditures are budgeted in the year that the applicable claim is expected to be issued. Any debt service fund budgets are prepared to provide funding for general obligation debt service when liabilities are due for payment. The budget and actual financial statements are reported on the cash basis and modified accrual basis, respectively. Unexpended appropriations for all annually budgeted funds lapse at fiscal year-end.

G. Cash and Investments

The County Treasurer pools the cash resources of the County's various funds to facilitate the management of cash during the year. Cash applicable to a particular fund is readily identifiable in the supplementary information presented with the financial statements. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing certificates of deposit. The County considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents for all fund types. All certificates of deposit are considered to be cash equivalents.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. As of November 30, 2010, the County did not have any investments.

H. Receivables and Payables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. All payables are reported at their gross value.

I. Inventories

All County inventories are maintained on a consumption basis of accounting where items are purchased for inventory and charged to the budgetary accounts as items are consumed.

The County Highway Department maintains inventories of rock, cinders, and salt. Other inventory items consist of document stamps for future sale by the County Clerk and weather radios for sale by the Emergency Management Agency Office.

J. Capital Assets and Depreciation

The County's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The County maintains infrastructure asset records consistent with all other capital assets. Component unit capital assets are also reported in their respective areas of the government-wide financial statements. Donated assets are stated at fair value on the date donated. The County capitalizes assets with a cost of \$500, or more on tangible personal property. Assets purchased or constructed with grants also follow the same capitalization policy. The costs of normal maintenance and repairs that do not add to the asset value or materially extend



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

J. Capital Assets and Depreciation (Concluded)

useful lives are not capitalized, but rather expensed as incurred. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

	<u>Years</u>
Buildings & Improvements	20 - 50
Equipment	5 - 20
Automobiles	5
Software	3
Roads & Bridges	10 - 50
Other Infrastructure	10 - 50

K. Property Taxes

Property taxes are levied based on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Property tax levies are required to be submitted to the County Clerk by the last Tuesday in December of each year. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available.

Property taxes become a lien on January 1 of each year and may be paid in two equal installments. The first installment of 2009 payable 2010 property taxes was due on or before July 9, 2010, and the second installment was due on or before September 3, 2010. The County's levying funds receive significant distributions of tax receipts approximately one month after these due dates. The financial statement assertions surrounding the property tax revenue cycle require measurable estimates.

L. Accounting Policy Relative to State of Illinois Taxes

Motor fuel tax allotments received are to be reserved and only expended for State approved road projects.

M. Compensated Absences

Full-time permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure and collective bargaining agreements with the County. Sick leave accrues to full-time, permanent employees to specified maximums. Generally after one year of service, employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination. The estimated liabilities include required salary-related payments. The liability for compensated absences as of November 30, 2010 is recorded as a long-term liability in the government-wide financial statements. Because the amount due in one year is not reasonably determined, there is no short-term liability recorded. A liability for compensated absences is recorded within the fund financial statements only to the extent that this liability has matured. Expenses for compensated absences are recognized in the respective funds as employee vacation and sick time is used.





**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

M. Compensated Absences (Concluded)

Vacation time does not accumulate from year to year. Sick leave and personal leave can be combined to accumulate up to 30 days on all personnel except those covered under union negotiated salary contracts and the Sheriff's Department administrative personnel.

The General Fund typically liquidates all types of compensated absences.

N. Due To and Due From Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

Interfund balances, where applicable, have been removed from the Government-wide Statement of Net Assets. Interfund balances are included at the fund financial statement level.

O. Net Assets

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes. Specific reservations of the fund balance accounts are summarized below.

Net assets represents the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

P. Restricted Assets

Restricted assets are comprised of cash and cash equivalents and represent those funds that are restricted as to use either at the time of receipt, by action of a governing body or by legal requirements. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Q. Interfund Transactions

In the fund financial statements, the County has the following types of transactions among funds:

Transfers in and out - Legally authorized transfers are reported when incurred as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

Interfund transactions, where applicable, have been eliminated from the Government-wide Statement of Activities.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

R. Long-Term Debt and Debt Expense

In the Government-wide Statement of Net Assets, outstanding debt is reported as a liability. Bond issuance costs, bond discounts or premiums, and the difference between the reacquisition price and the net carrying amount of refunded debt are capitalized and amortized over the respective bonds using a method that approximates the effective interest method. The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

S. Use of Estimates

The preparation of the basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenue, expenses, and expenditures during the reporting period. Actual results could differ from those estimates.

T. Deferred Revenue

The Statement of Net Assets - Trust Funds reports deferred revenue in connection with non-exchange transactions that are not considered to be available to liquidate liabilities for the current period or for resources that have been received, but not yet earned.

**NOTE 2: CASH AND INVESTMENTS**

A. Investment Policies

The County is allowed to invest in securities as authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2. Those investments include:

- (1) bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in bonds, notes, debentures, or other similar obligations of the United States of America or its agencies;
- (3) in interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (4) in short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the (3) highest classifications established by at least (2) standard rating services and which mature not later than 180 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 2: DEPOSITS AND INVESTMENTS (CONTINUED)**

**A. Investment Policies (Concluded)**

outstanding obligations and (iii) no more than one-third of the County's funds may be invested in short-term obligations of corporations; or

(5) in money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in number (1) or number (2) above and to agreements to repurchase such obligations.

Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation.

Investment of the County's funds is governed by a written Investment Policy written by the County Treasurer and adopted by the County Commissioners in 1999. The policy addresses the safety of the principal, liquidity of the funds, return on investment, authorized investments, the standard of care to be maintained by the Treasurer, investment guidelines, diversification guidelines, collateral requirements, system of internal controls, identification of chief investment officer, performance measurers, policy on periodic review, policy on reporting, policy on selection of advisors, and the policy regarding conflicts of interest.

**B. Deposits**

At November 30, 2010, the carrying amount of the County's cash deposits with local financial institutions was \$34,505,100. after additions of \$1,249 in petty cash maintained by various offices and the reduction of (\$151,009) of cash overdrafts in various funds. The bank balance of these cash deposits was \$35,020,905. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the County at fiscal year-end. The categories are listed and described as follows:

Category #1 - includes deposits covered by FDIC insurance.

Category #2 - includes collateral held by pledging bank's trust department in the County's name.

Category #3 - includes deposits which are uninsured and uncollateralized.

	Carrying Amount	Bank Balance
Petty Cash	\$ 1,249	\$ -
Category #1 - (FDIC) Insured	3,956,928	3,985,144
Category #2 - Uninsured with collateral	30,546,923	31,035,761
Category #3 - Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 34,505,100</u>	<u>\$ 35,020,905</u>

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of November 30, 2010, none of the government's bank balance of \$35,020,905 was exposed to custodial credit risk

Interest Rate Risk - The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 2: DEPOSITS AND INVESTMENTS (CONCLUDED)**

C. Investments

Generally, the County's investing activities are managed under the custody of the County Treasurer. However, the Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the court system. County funds may be invested in those instruments listed in the County's Investment Policy. The Investment Policy is written by the County Treasurer and contains the provisions authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2.

D. Reconciliation

The following is a reconciliation of the County's deposit and investment balances of November 30, 2010 for the primary government:

*From the Government-wide Statement of Net Assets:*

<u>Type</u>	Cash and Cash Equivalents	General Ledger Overdrafts	Restricted Cash	Total
Cash and cash equivalents	\$ 993,789	\$ (151,009)	\$ 30,662,098	\$ 31,504,878
<u>Total</u>	<u>\$ 993,789</u>	<u>\$ (151,009)</u>	<u>\$ 30,662,098</u>	<u>\$ 31,504,878</u>

*Combined total of all fund types:*

<u>Type</u>	Government-wide Statement of Net Assets	Statement of Net Assets - Agency Funds	Total
Cash and cash equivalents	\$ 993,789	\$ -	\$ 993,789
Restricted cash	30,662,098	3,000,223	33,662,321
General ledger overdrafts	(151,009)	-	(151,009)
<u>Total</u>	<u>\$ 31,504,878</u>	<u>\$ 3,000,223</u>	<u>\$ 34,505,101</u>

**NOTE 3: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended November 30, 2010 was as follows:

<u>Governmental Activities</u>	November 30, 2009	Additions	Reclassifications	Disposals	November 30, 2010
<i><u>Capital assets not being depreciated</u></i>					
Land	\$ 831,066	\$ -	\$ -	\$ -	\$ 831,066
Construction in progress	1,285,986	6,972,906	-	-	8,258,892
<i><u>Total capital assets not being depreciated</u></i>	<u>\$ 2,117,052</u>	<u>\$ 6,972,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,089,958</u>



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 3: CAPITAL ASSETS (CONTINUED)**

Governmental Activities:	November 30, 2009	Additions	Reclassifications	Disposals	November 30, 2010
<i><u>Capital assets being depreciated</u></i>					
Improvements	\$ 513,068	\$ -	\$ -	\$ (51,030)	\$ 462,038
Infrastructure - Roads	39,551,016	-	-	-	39,551,016
Infrastructure - Bridges	9,135,275	-	-	-	9,135,275
Equipment - General	1,436,011	11,087	-	(40,162)	1,406,936
Equipment - Highway	2,767,520	14,797	-	(555,379)	2,226,938
Equipment - Voting	647,439	-	-	-	647,439
Equipment - Public Safety	-	-	-	-	-
Equipment - Other	114,192	-	-	(1,370)	112,822
Equipment - Office	1,130,225	48,304	-	(40,915)	1,137,614
Automobiles	3,451,771	117,315	-	(106,830)	3,462,256
Furniture & Fixtures	704,189	108,764	-	(18,263)	794,690
Bond Costs	-	398,688	-	-	398,688
Software	939,417	3,885	-	(1,925)	941,377
<i><u>Total capital assets being depreciated</u></i>	<u>\$ 60,390,123</u>	<u>\$ 702,840</u>	<u>\$ -</u>	<u>\$ (815,874)</u>	<u>\$ 60,277,089</u>
<i><u>Less accumulated depreciation for</u></i>					
Improvements	\$ 168,637	\$ 29,263	\$ -	\$ (15,086)	\$ 182,814
Infrastructure - Roads	39,551,016	-	-	-	39,551,016
Infrastructure - Bridges	8,071,049	59,178	-	-	8,130,227
Equipment - General	1,269,706	78,539	-	(45,817)	1,302,428
Equipment - Highway	2,220,774	213,177	-	(548,982)	1,884,969
Equipment - Voting	538,731	74,820	-	-	613,551
Equipment - Public Safety	-	-	-	-	-
Equipment - Other	48,646	17,140	-	(1,233)	64,553
Equipment - Office	832,610	117,258	-	(57,568)	892,300
Automobiles	2,424,378	424,873	-	(72,705)	2,776,546
Furniture & Fixtures	543,359	43,195	-	(17,305)	569,249
Software	763,740	125,895	-	(2,292)	887,343
<i><u>Total accumulated depreciation</u></i>	<u>\$ 56,432,646</u>	<u>\$ 1,183,338</u>	<u>\$ -</u>	<u>\$ (760,988)</u>	<u>\$ 56,854,996</u>
<i><u>Total capital assets being depreciated, net</u></i>	<u>\$ 3,957,477</u>	<u>\$ (480,498)</u>	<u>\$ -</u>	<u>\$ (54,886)</u>	<u>\$ 3,422,093</u>
<i><u>Governmental activities capital assets, net</u></i>	<u>\$ 6,074,529</u>	<u>\$ 6,492,408</u>	<u>\$ -</u>	<u>\$ (54,886)</u>	<u>\$ 12,512,051</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 3: CAPITAL ASSETS (CONCLUDED)**

**Depreciation Expense**

Depreciation expense of \$1,173,013. was charged as an expense to the following expense categories of the primary government:

<u>Expense Category</u>	<u>Amount</u>
General and Administrative	\$ 307,646
Public Safety	344,342
Judiciary and Court Related	46,621
Transportation	474,051
Public Welfare	353
<u>Total Depreciation Expense</u>	<u>\$ 1,173,013</u>

<u>Summary of Asset Additions</u>	<u>Amount</u>
Assets acquired by funds	\$ 7,675,746
<u>Total Asset Additions</u>	<u>\$ 7,675,746</u>

**NOTE 4: REVOLVING LOAN FUND**

Williamson County Government has two established revolving loan funds with grant funds from the Illinois Department of Commerce and Economic Opportunity. The Economic Development Revolving Loan Fund originated from a grant provided by the Illinois Department of Commerce and Economic Opportunity. The County is allowed to loan revolving loan funds from both funds to qualified commercial businesses located within the county at a reduced rate of interest. The recipient businesses must meet specific requirements and guidelines established by the Illinois Department of Commerce and Economic Opportunity.

As of November 30, 2010, the Economic Development Revolving Loan Fund had one loan receivable. The loan receivable is from Mid Valley, Inc. with the principal balance totaling \$50,660. as of November 30, 2010. The loan agreement, which is dated March 15, 2007, contained a principal borrowing of \$62,950 at 5.25% interest with a five year maturity date. Mid Valley, Inc. is responsible to make monthly payments to Williamson County Government in the amount of \$897.14 by the 15<sup>th</sup> of each month. As of November 30, 2009, Mid Valley Inc. has claimed bankruptcy and is in default on the revolving loan to the County. The County's attorneys are pursuing the proper legal action to recover the balance due by supporting the County's position in the assets purchased.

**NOTE 5: INTERFUND RECEIVABLES AND PAYABLES**

As stated on Governmental Funds Balance Sheet, interfund receivables and payables for Major funds and Nonmajor funds at November 30, 2010 are as follows:



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)**

*Per Fund Financial Statements:*

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Agency Funds	\$ 116,294
	Other Governmental Funds - Nonmajor	30,867
	<u>Total</u>	<u>\$ 147,161</u>
Other Governmental Funds- Nonmajor Funds	Other Governmental Funds - Nonmajor	\$ 71,779
	Agency Funds	57,867
	<u>Total</u>	<u>\$ 129,646</u>
<u>Total Interfund Receivables and Payables</u>		<u>\$ 276,807</u>

*Combined Interfund Payables and Receivables - Fund Financial Statements, Proprietary and Agency Funds:*

Total Interfund Receivables Presented in the Fund Financial Statements	\$ 268,329
Interfund Receivables - Proprietary Funds	-
Interfund Receivables - Agency Funds	8,478
<u>Total Interfund Receivables</u>	<u>\$ 276,807</u>
Total Interfund Payables Presented in the Fund Financial Statements	\$ 129,271
Interfund Payables - Proprietary Funds	-
Interfund Payables - Agency Funds	147,536
<u>Total Interfund Payables</u>	<u>\$ 276,807</u>

Interfund balances, where applicable, have been eliminated from the Government-wide Statement of Net Assets.

The interfund balances above were fines and fees received in the month of November 30, 2010 by various officers that were not turned over to the respective recipient fund until the following month in accordance with the state statutes governing the fines and fees collected.

A detail of the interfund receivables and payables by fund is as follows:



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)**

Fund Name	Due To	Due From
Animal Control	\$ -	\$ 1,502
Assessor's Mapping Fund	13,091	-
Circuit Clerk Fees Fund	125	147,161
Circuit Clerk Op-Add on Fund	437	-
Computer and Photo Fund	4,028	-
County Clerk Fees Fund	-	64,748
Court Assessment Fund	4,410	27,306
Court Automation Fund	6,140	-
Court Security Fund	11,536	-
Dispute Resolution Fund	223	-
Document Storage Fund	6,122	-
General Fund	216,933	-
Geographic Information Systems Fund	1,007	1,489
Gravel Road Tax Fund	-	-
Highway General Fund	-	100
Law Library Fund	852	-
Liability Insurance Fund	-	-
Liquor License Fingerprinting Fund	39	-
Married Family Domestic Violence Fund	130	-
Police Vehicle Trust Fund	320	-
Public Building Commission Fund	-	-
Rental Housing Fund	899	-
Sheriff's Fees Fund	256	34,126
Sheriff's Medical Fund	446	-
State Share Rental Housing Fund	8,091	-
Tax Collector Trust Fund	-	375
Vital Records Fund	1,722	-
Total	<u>\$ 276,807</u>	<u>\$ 276,807</u>

**NOTE 6: LONG-TERM DEBT**

The County is subject to the Municipal Finance Law of Illinois, which limits the amount of debt that may be incurred (exclusive of revenue bonds) by the County to 2.875 percent of its assessed valuation. Therefore, the County's debt limitation and debt margin at November 30, 2010 was \$25,612,653. and \$352,653., respectively. Per 745 ILCS 10/9-105, the bonds issued for self-insurance shall not be considered debt under any statutory limitation. Per the bond agreement, the County's payments received from the State of Illinois for sales taxes and income taxes have been pledged as security in the event of non-payment by the County.





**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 6: LONG-TERM DEBT (CONTINUED)**

**A. Summary of Debt Transactions**

The general long-term debt as of November 30, 2010 follows:

	November 30, 2009	Additions	Reductions	November 30, 2010	Amounts Due in one year
Self-Insurance Bonds (2001A)	\$ 6,000,000	\$ -	\$ (605,000)	\$ 5,395,000	\$ 640,000
Self-Insurance Bonds (2001B)	750,000	-	(80,000)	670,000	85,000
Jail Bonds	-	25,260,000	-	25,260,000	-
Compensated Absences	1,724,371	-	(27,495)	1,696,876	Undeterminable
Interest Payable	223,980	183,687	(223,980)	183,687	183,687
<b><u>Total</u></b>	<b><u>\$ 8,698,351</u></b>	<b><u>\$25,443,687</u></b>	<b><u>\$ (936,475)</u></b>	<b><u>\$ 33,205,563</u></b>	<b><u>\$ 908,687</u></b>

**B. Future Debt Service Requirements**

**Governmental Activities**

Specific years for payment of compensated absences are not determinable. The future debt service requirements for the remaining long-term debt are as follows:

*General Obligation Self-Insurance Bonds (2001A)*  
*Dated: September 15, 2001, Interest Rate: 6.55% - 7.00%*  
*Original Principal: \$7,620,000.*  
*Maturity Date: December 15, 2017*

Fiscal Year Ending November 30,	Principal	Interest	Total
2011	\$ 640,000	\$ 317,385	\$ 957,385
2012	675,000	278,255	953,255
2013	720,000	236,045	956,045
2014	760,000	190,525	950,525
2015	815,000	141,293	956,293
2016-2017	1,785,000	118,070	1,903,070
<b><u>Total</u></b>	<b><u>\$ 5,395,000</u></b>	<b><u>\$ 1,281,573</u></b>	<b><u>\$ 6,676,573</u></b>



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 6: LONG-TERM DEBT (CONTINUED)**

**Future Debt Service Requirements (Continued)**

**General Obligation Self-Insurance Bonds (2001B)**

**Dated: September 15, 2001, Interest Rate: 2.80% - 4.80%**

**Original Principal: \$1,360,000.**

**Maturity Date: December 15, 2017**

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 85,000	\$ 29,240	\$ 114,240
2012	85,000	25,497	110,497
2013	90,000	21,560	111,560
2014	95,000	17,305	112,305
2015	100,000	12,720	112,720
2016-2017	215,000	10,440	225,440
<u>Total</u>	<u>\$ 670,000</u>	<u>\$ 116,762</u>	<u>\$ 786,762</u>

**General Obligation Jail Bonds (2010A) RZEDB Bonds**

**Dated: April 26, 2010, Interest Rate: 6.46% - 6.63%**

**Original Principal: \$5,920,000.**

**Maturity Date: December 1, 2040**

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Projected Interest Abatement</u>	<u>Net Total</u>
2011	\$ -	\$ 427,307	\$ (192,288)	\$ 235,019
2012	-	389,445	(175,250)	214,195
2013	-	389,445	(175,250)	214,195
2014	-	389,445	(175,250)	214,195
2015	-	389,445	(175,250)	214,195
2016-2020	-	1,947,222	(876,250)	1,070,972
2021-2025	-	1,947,222	(876,250)	1,070,972
2026-2030	-	1,947,222	(876,250)	1,070,972
2031-2035	-	1,947,222	(876,250)	1,070,972
2036-2040	5,920,000	1,788,948	(805,027)	6,903,921
<u>Total</u>	<u>\$ 5,920,000</u>	<u>\$ 11,562,923</u>	<u>\$ (5,203,315)</u>	<u>\$ 12,279,608</u>

**General Obligation Jail Bonds (2010B) BABS Bonds**

**Dated: April 26, 2010, Interest Rate: 2.40% - 6.43%**

**Original Principal: \$19,340,000.**

**Maturity Date: December 1, 2037**



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 6: LONG-TERM DEBT (CONCLUDED)**

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2011	\$ -	\$ 1,722,478	\$ (602,867)	\$ 1,119,611
2012	85,000	1,078,422	(377,448)	785,974
2013	525,000	1,076,382	(376,734)	1,224,648
2014	535,000	1,062,994	(372,048)	1,225,946
2015	545,000	1,046,784	(366,374)	1,225,410
2016-2020	2,965,000	4,892,434	(1,712,352)	6,145,082
2021-2025	3,485,000	4,111,886	(1,439,160)	6,157,726
2026-2030	4,205,000	3,041,135	(1,064,397)	6,181,738
2031-2035	5,150,000	1,610,370	(563,629)	6,196,741
2036-2040	1,845,000	162,357	(56,825)	1,950,532
<u>Total</u>	<u>\$ 19,340,000</u>	<u>\$ 19,805,242</u>	<u>\$ (6,931,834)</u>	<u>\$ 32,213,408</u>

Total Future Debt Service Requirements are as follows:

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2011	\$ 725,000	\$ 2,496,410	\$ (795,155)	\$ 2,426,255
2012	845,000	1,771,619	(552,698)	2,063,921
2013	1,335,000	1,723,432	(551,984)	2,506,448
2014	1,390,000	1,660,269	(547,298)	2,502,971
2015	1,460,000	1,590,242	(541,624)	2,508,618
2016-2020	4,965,000	6,968,166	(2,588,602)	9,344,564
2021-2025	3,485,000	6,059,108	(2,315,410)	7,228,698
2026-2030	4,205,000	4,988,357	(1,940,647)	7,252,710
2031-2035	5,150,000	3,557,592	(1,439,879)	7,267,713
2036-2040	7,765,000	1,951,305	(861,852)	8,854,453
<u>Total</u>	<u>\$ 31,325,000</u>	<u>\$ 32,766,500</u>	<u>\$ (12,135,149)</u>	<u>\$ 51,956,351</u>

The financial statements reflect an amount to be provided for debt totaling \$33,205,563. This amount includes the principal balance due of the bonds payable of \$31,325,000, plus accrued interest on the bonds of \$183,687, plus the compensated absences payable of \$1,696,876. For the fiscal year ended November 30, 2010, the County recognized \$1,282,255, in interest expense. The bond and interest payments are generally liquidated through the Self-Insurance Bond Fund for the self insurance debt. Compensated absences and the principal and interest on the 2010 Jail Bonds are generally liquidated through the General Fund. The employer portion of social security taxes, Medicare taxes and IMRF contributions on the compensated absences are generally liquidated through the IMRF Fund.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 7: OPERATING LEASE**

The Williamson County Government has entered into an operating lease with the Williamson County Public Building Commission to lease office space in the County Courthouse, Administration Building and Annex Building. This lease agreement calls for annual payments adequate to cover operating and maintenance costs of all of the structures. As of November 30, 2010, a lease extension had been approved. It is expected the County's minimum future lease payments will be at least \$1,100,000 annually. The County Board currently levies a tax sufficient to pay this annual lease payment.

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS**

**Illinois Municipal Retirement Fund (Defined Benefit Pension Plan)**

Williamson County contributes under three separate Illinois Municipal Retirement Fund accounts: Sheriff's Law Enforcement Personnel (SLEP), Elected County Officials (ECO), and for all other covered county employees (Regular). The County's elected Sheriff is included in the Elected County Officials (ECO) account.

**Plan Description**

Williamson County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund, an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

**Funding Policy**

As set by statute, the employees participating in Regular IMRF are required to contribute 4.5% of their annual covered salary. SLEP members are required to contribute 7.5% of their annual covered salary. ECO members are required to contribute 7.5% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2010 was 10.94% of payroll for Regular IMRF, 19.92% of payroll for SLEP, and 27.31% of payroll for ECO. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Annual Pension Cost**

For fiscal year ending December 31, 2010, Williamson County's actual contributions for pension cost were \$827,732. for Regular IMRF, \$334,739. for SLEP, and \$150,835. for ECO. Its required contribution for the fiscal year ending December 31, 2010 was \$964,365 for Regular IMRF, \$353,553 for SLEP, and \$150,835 for ECO.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

<u>Three-Year Trend Information for the Regular IMRF, SLEP IMRF, and ECO IMRF Plan</u>					
<u>Actuarial</u>		<u>Annual</u>	<u>Percentage</u>		<u>Net</u>
<u>Valuation</u>		<u>Pension</u>	<u>of APC</u>		<u>Pension</u>
<u>Date</u>		<u>Cost (APC)</u>	<u>Contributed</u>		<u>Obligation</u>
<b><u>Regular</u></b>					
12/31/2010	\$	964,365	100%	\$	0
12/31/2009		759,187	100%		0
12/31/2008		709,811	100%		0
<b><u>SLEP</u></b>					
12/31/2010	\$	353,553	95%	\$	0
12/31/2009		311,225	100%		0
12/31/2008		273,071	100%		0
<b><u>ECO</u></b>					
12/31/2010	\$	150,835	100%	\$	0
12/31/2009		173,010	100%		0
12/31/2008		155,695	100%		0

The required contribution for 2010 was determined as part of the December 31, 2008 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008 included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the IMRF assets for all plan types was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular IMRF Plan, SLEP IMRF Plan, and ECO IMRF Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The employer plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis for all three County plans.

**Funded Status and Funding Progress**

As of December 31, 2010, the most recent actuarial valuation date, the County's plans were funded as follows:

Regular IMRF	79.16% funded
SLEP IMRF	57.61% funded
ECO IMRF	69.28% funded

As of December 31, 2010, the actuarial accrued liabilities for benefits for the County's plans were:

Regular IMRF	\$ 23,355,863.
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**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)**

SLEP IMRF	\$ 6,891,793.
ECO IMRF	\$ 2,741,863.

As of December 31, 2010, the actuarial values of assets for the County's plans were:

Regular IMRF	\$ 18,488,709.
SLEP IMRF	\$ 3,970,601.
ECO IMRF	\$ 1,899,508.

As of December 31, 2010, the underfunded actuarial accrued liabilities (UAAL) for the County's plans were:

Regular IMRF	\$( 4,867,154.)
SLEP IMRF	\$( 2,921,192.)
ECO IMRF	\$( 842,355.)

As of December 31, 2010, the covered payrolls for the County's plans were:

Regular IMRF	\$ 8,815,037.
SLEP IMRF	\$ 1,774,864.
ECO IMRF	\$ 552,307.

As of December 31, 2010, the ratios of the UAAL to the covered payroll for the County's plans were:

Regular IMRF	55 %
SLEP IMRF	165%
ECO IMRF	153%

In conjunction with the December 2010 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five – year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**NOTE 9: EMPLOYEES' INSURANCE**

The Williamson County Government Employees' Insurance Fund provides health and welfare benefits to substantially all employees of the Williamson County Government. For a detailed description of the Plan's provisions, participants should consult the plan agreement.

The balance of the Employees' Insurance Fund's accounts payable includes claims reported but not paid as of November 30, 2010 of \$261,939. The Employee Insurance Fund is reported as an internal service fund.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 10: DEFICIT NET ASSETS**

Deficits reported in the governmental fund financial statements are as follows:

<u>Fund Name</u>	<u>November 30, 2010</u>
Employee Health Insurance	(174,195)
Liability Insurance	(37,597)
Revolving Loan	50,660
Workmen's Compensation	(109,922)
Cops Methamphetamine Grant	(22,179)
Bed Tax Trust Fund	(13,646)
IEMA TCIP Grant	(3,490)
<u>Total</u>	<u>\$ (310,369)</u>

**NOTE 11: FEDERAL AND STATE GRANTS**

In the normal course of operations, the County receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions specific to the grant of funds. Any liability for reimbursement that may arise as the result of these audits is not believed to be material.

**NOTE 12: CONTINGENCIES**

The County is the named defendant in several lawsuits and potential actions requesting actual and punitive damages. The lawsuits and actions are not at a stage to determine the range of potential loss, if any. The County carries liability and excess liability insurance coverage. Until the range of potential loss is determined, the amount of loss to the County cannot be determined.

**NOTE 13: CONTINGENT LIABILITIES**

Significant losses of tangible property are covered by the General Obligation Self-Insurance Bonds A & B (See Note 6). The County is self-insured for its major medical employee health insurance plan. The County is exposed to \$100,000. stop loss per employee under the current provisions of the plan. Any major medical costs above \$100,000. per person are covered by an excess coverage carrier. The County has had on average two employees per year for the last three years exceed the stop loss coverage amount of \$100,000. per person.

**NOTE 14: PUBLIC ENTITY RISK POOLS**

For the fiscal year ended November 30, 2010, Williamson County Government participated in two separate public entity risk pools for its workmen's compensation and liability insurance coverages. The first public entity risk pool was the Illinois Counties Insurance Trust (ICIT). The County was a member of (ICIT) for the time period September 1, 2008 through August 31, 2009. Effective September 1, 2009, the County became a member of another public entity risk pool named the Illinois Counties Risk Management Trust (ICRMT). As of November 30, 2010, the County remained a member of ICRMT. Information for both public entity risk pools follow.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 14: PUBLIC ENTITY RISK POOLS (CONTINUED)**

**ILLINOIS COUNTIES INSURANCE TRUST (ICIT)**

The information presented for ICIT is as of August 31, 2010, which is the latest information available as of the date of this report.

**Description of the Trust**

The Illinois County Insurance Trust - Recapitalization Fund 2001 was created during the fiscal year ended August 31, 2000. The counties that have remained as members of the recapitalized trust are as follows:

<u>Fiscal</u> <u>Year</u>	<u>Illinois</u> <u>County</u>	<u>Fiscal</u> <u>Year</u>	<u>Illinois</u> <u>County</u>
2000	Bond	2001	Edwards
2000	Clinton	2001	Cumberland
2000	Monroe	2001	Jersey
2000	Randolph	2001	Christian
		2001	Williamson

The Recapitalized Trust operates as a joint self-insurance pool, and also purchases insurance policies.

The Recapitalized Trust operates pursuant to the Local Government and Governmental Employees Tort Immunity Act, Illinois Compiled Statutes Chapter 45 and the Intergovernmental Cooperation Act, Illinois Compiled Statutes Chapter 5.

Self-insurance coverage provided by the Recapitalized Trust include general liability, automobile liability, police and professional liability, public official liability, workers' compensation and employers' liability, automobile physical damage, property damage, inland marine, and excess coverage for liabilities and risks previously noted.

In addition to insurance protection, the Recapitalized Trust provides risk management services with emphasis on loss control, claims administration and management information services.

The Recapitalized Trust is funded through contributions by its member counties when they chose to remain as members. The contribution was determined by the Trustees, on the basis of coverage provided.

The individual counties issued general obligation and alternate revenue bonds to meet its obligations to remain in the Fund.

Claims incurred by the member counties are filed with a third party administrator, which has contracted to perform claims adjustment and other insurance services.

This fund also pays expenses incurred in the administration of the Recapitalized Trust and insurance coverage of the claims incurred subsequent to August 31, 2001.

The remaining net assets deficit of the original Trust funding was closed into the Recapitalized Trust during fiscal year 2009.





**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 14: PUBLIC ENTITY RISK POOLS (CONTINUED)**

A separate Recapitalization Fund 2009 contains the recapitalization bond contributions by the six member counties that chose to remain members for the Trust after August 31, 2009. This fund pays expenses incurred in the operation of the Trust and claims incurred subsequent to August 31, 2009. These activities are reported separately in a separate report so as to distinguish between the two combinations of member counties.

**Summary of Significant Accounting Policies**

The accounting policies of the Illinois County Insurance Trust – Recapitalization Fund substantially conform to accounting principles generally accepted in the United States of America as applicable to governments. The Recapitalized Trust's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. **Revenue Recognition:**

Income is recognized as revenue for the remaining member counties as received. Premiums are collected and recognized as revenue in the period for which insurance protection is provided. Premium amounts are determined by the Trustees in accordance with the Recapitalized Trust agreement. All policies expire on August 31, the fiscal year end of the Recapitalized Trust.

B. **Use of Estimates:**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

C. **Claims Reserves and Losses Due to Claims:**

The estimated liability for unpaid losses and loss expense is based upon claim adjusters' evaluations and other estimates of claims reported developed on the basis of past experience by the third party administrator and other outside consultants. The methods of developing such estimates and establishing the resulting reserves are continually reviewed and updated by the third party administrator and outside consultants. Any adjustments resulting there from are reflected in operations.

Claims expense is net of related payments from member counties and insurance providers and the change in the claims reserves.

In accordance with the Recapitalized Trust Agreement, cumulative unpaid losses and loss expenses, which may exceed the fund balances may result in additional assessments levied to the member counties.

Through the fiscal year ended August 31, 2010, the cumulative claims activity in the Trust is as follows:



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 14: PUBLIC ENTITY RISK POOLS (CONTINUED)**

<u>Policy Year</u>	<u>Claims Paid</u>	<u>Claims Reserved</u>	<u>Total Incurred</u>
1995	\$ 11,318	\$ 152,751	\$ 164,069
2000	70,167	37,891	108,058
2002	1,206,117	-	1,206,117
2003	1,937,780	18,320	1,956,100
2004	2,820,873	498,692	3,319,565
2005	2,348,596	441,537	2,790,133
2006	1,243,951	574,586	1,818,537
2007	1,214,633	61,159	1,275,792
2008	1,295,405	160,379	1,455,784
2009	802,204	1,191,320	1,993,524
<u>Total</u>	<u>\$ 12,951,044</u>	<u>\$ 3,136,635</u>	<u>\$ 16,087,679</u>

**ILLINOIS COUNTIES RISK MANAGEMENT TRUST**

The audited information presented for ICRMT is as of November 30, 2010, which is the latest information available as of the date of this report.

**Summary of Significant Accounting Policies**

The financial statements of the Illinois Counties Risk Management Trust (ICRMT) are prepared in accordance with U.S. generally accepted accounting principles applicable to public entity risk pools as promulgated by the Governmental Accounting Standards Board in GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* as amended by GASB Statement No. 30, *Risk Financing Omnibus*. The following is a summary of the significant accounting policies and philosophies of the ICRMT.

**Trending Approach and Philosophy**

The ICRMT utilizes independent actuaries to assist in the forecasting of ultimate incurred as well as unreported losses. These independent actuaries review all loss data relative to the program. Historical analysis along with industry trends are brought together to establish a range in which the expected losses should fall for the fiscal year under review.

Traditionally, the ICRMT has maintained a conservative position with regard to the actuarially recommended range to be used for expected ultimate and unreported losses. This conservative approach has enabled the ICRMT to maintain a relatively level loss evaluation with typically less than a 10% swing, up or down, in the restatement of previous years losses. For FYE 2010, the ICRMT executive board has chosen an ultimate loss level slightly less than the middle of the range provided by actuaries. Impactful on the boards decision has been the effect of early reserve capturing which reduces the potential for large development swings as the program gets further away from the loss year.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 14: PUBLIC ENTITY RISK POOLS (CONTINUED)**

Improved underwriting results and early reserve capturing, supported by reserve reductions 4 of the last 5 years, has provided the ICRMT Executive board strong evidence for setting program ultimate reserves at the level shown.

**Reporting Entity**

The ICRMT was organized on January 1, 1983 as a group worker's compensation self-insurer pursuant to the terms of the State of Illinois Worker's Compensation Law under Illinois Compiled Statutes (ILCS) to administer a program of self-insurance for selected counties in the State of Illinois. In 1996, the ICRMT expanded the services that it provides to its membership by offering a risk pooling program for the purposes of covering property and casualty losses for its members. In addition, during 1996, the ICRMT approved allowing non-county units of local government in the State of Illinois to participate in either the workers' compensation program and/or the property and casualty program.

ICRMT is governed by a Board of Trustees with each member county appointing one Trustee. Annually, the Board of Trustees elects an Executive Board from its members to oversee the day to day operations of the ICRMT. The ICRMT is a jointly governed public entity risk management pool, since no single member can collectively control the ICRMT.

At November 30, 2010, the ICRMT program membership consisted of 211 local governments and other tax based entities.

**Use of Estimates:**

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Unpaid Losses and Loss Adjustment Expenses**

The liability for unpaid losses and loss adjustment expenses is based upon management's estimate of the ultimate cost of settling claims, including the effects of inflation and other societal and economic factors, and upon past experience adjusted for current trends. Such amounts are determined actuarially by an independent third party actuary on the basis of claims adjusters' evaluations and other estimates. While management believes that the liability provision is adequate, because of the necessary use of estimates, the ultimate liability may be in excess of or less than the amount provided. Any changes in such estimates are reflected in current operating results when they occur. The liability is presented net of amounts estimated for subrogations, deductibles recoverable, and coverage provided by reinsurers for excess insurers.

**Losses and Loss Adjustment Expenses**

The ICRMT establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. The



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 14: PUBLIC ENTITY RISK POOLS (CONTINUED)**

following represents changes in the liability for unpaid losses and loss adjustment expenses for the ICRMT for the fiscal year ended November 30, 2010 (in thousands):

Unpaid losses and loss adjustment expenses at beginning of period	<u>\$ 45,492</u>
Incurred losses and loss adjustment expenses:	
Provision for insured events of the current period	\$ 22,240
Decrease in provision for insured events of prior years	<u>(643)</u>
Total	<u>\$ 21,597</u>
<u>Payments</u>	
Losses and loss adjustment expenses attributable to insured events	<u>\$ (19,044)</u>
Total unpaid losses and loss adjustment expenses at the end of the period	<u>\$ 48,045</u>

**Schedule of Claims Development**

The tables on pages 46 and 47 illustrate how the ICRMT earned premiums (net of reinsurance) and investment income compare to the related costs of the loss (net of loss assumed by reinsurers) and other expense assumed by the ICRMT as of the end of each year for the last ten years. The rows of tables are defined as follows:

1. This line shows ICRMT's incurred claims and allocated claim adjustment expense (both paid and incurred) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
2. This section shows the cumulative amounts paid as of the end of each successive year, 2001 to 2010 for each policy year.
3. This section shows how each policy year's incurred claims increased or decreased as of the end of the successive years, 2001 to 2010. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, as well as emergence of new claims not previously known.
4. This line compares the latest reestimated incurred claims amount to the amount originally established (line 1) and shows whether this latest estimate of claims cost is greater or less than originally estimated. As data for individual policy years mature, the correlation between original estimates and reestimated amounts is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 14: PUBLIC ENTITY RISK POOLS (CONTINUED)**

ILLINOIS COUNTIES RISK MANAGEMENT TRUST  
SCHEDULE OF CLAIMS DEVELOPMENT - WORKER'S COMPENSATION SUBFUND  
NOVEMBER 30, 2010  
(in thousands of dollars)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1) Estimated incurred claims and expenses, end of policy year	2,212	3,857	4,624	5,014	6,675	8,722	11,760	10,409	14,454	13,396
2) Paid (cumulative as of)										
End of policy year	1,233	2,045	1,328	1,431	1,191	1,967	2,602	2,658	2,841	2,971
One year later	2,961	3,894	2,972	3,867	3,239	5,833	6,969	6,968	7,814	
Two years later	3,649	4,624	3,541	5,131	4,805	7,461	9,289	8,769		
Three years later	3,999	5,244	4,220	6,364	5,671	9,295	11,366			
Four years later	4,189	5,774	4,094	6,910	6,132	9,080				
Five years later	4,314	4,894	4,382	7,171	6,576					
Six years later	3,222	5,013	4,452	7,050						
Seven years later	3,228	4,996	4,531							
Eight years later	3,268	5,009								
Nine years later	3,266									
3) Reestimated incurred claims and expenses										
End of policy year	2,212	3,857	4,624	5,014	6,675	8,722	11,760	10,409	14,454	13,396
One year later	2,212	3,857	4,624	6,094	6,429	10,187	12,445	12,930	14,592	
Two years later	2,212	3,857	4,629	7,015	6,647	10,517	14,071	12,663		
Three years later	2,212	3,857	4,742	7,367	7,154	10,863	15,311			
Four years later	2,212	4,000	4,429	7,702	6,792	10,146				
Five years later	2,212	4,894	4,810	7,647	6,976					
Six years later	3,222	5,013	4,742	7,343						
Seven years later	3,228	4,996	4,586							
Eight years later	3,268	5,009								
Nine years later	3,266									
4) Increase (decrease) in estimated incurred claims and expense from end of policy year	1,054	1,152	(38)	2,329	301	1,424	3,551	2,254	138	-



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 14: PUBLIC ENTITY RISK POOLS (CONTINUED)**

ILLINOIS COUNTIES RISK MANAGEMENT TRUST  
SCHEDULE OF CLAIMS DEVELOPMENT - PROPERTY AND CASUALTY SUBFUND  
NOVEMBER 30, 2010  
(in thousands of dollars)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1) Estimated incurred claims and expenses, end of policy year	1,941	3,723	2,640	3,336	5,420	6,715	5,117	10,721	10,623	8,844
2) Paid (cumulative as of)										
End of policy year	1,164	1,511	1,065	735	2,192	1,603	872	1,330	2,412	1,901
One year later	1,840	1,853	1,564	1,247	1,875	2,470	1,484	2,862	3,676	
Two years later	2,963	2,404	2,074	2,212	2,472	3,816	2,326	4,720		
Three years later	3,663	2,692	2,716	2,672	3,676	4,885	3,777			
Four years later	3,762	3,193	2,731	3,057	4,217	5,120				
Five years later	2,398	2,820	3,103	3,852	4,562					
Six years later	1,780	2,701	2,789	3,541						
Seven years later	1,677	2,718	2,732							
Eight years later	1,667	2,705								
Nine years later	1,663									
3) Reestimated incurred claims and expenses										
End of policy year	1,941	3,723	2,640	3,336	5,420	6,715	5,117	10,721	10,623	8,844
One year later	1,941	3,857	2,954	3,329	4,566	7,794	6,566	8,994	10,743	
Two years later	1,941	3,857	3,366	4,204	4,826	7,604	4,948	8,917		
Three years later	1,941	3,857	3,658	3,785	5,745	6,294	5,412			
Four years later	1,941	4,000	3,242	4,001	5,196	5,920				
Five years later	1,941	2,820	3,454	4,407	4,745					
Six years later	1,780	2,701	3,024	3,905						
Seven years later	1,677	2,718	2,732							
Eight years later	1,667	2,705								
Nine years later	1,663									
4) Increase (decrease) in estimated incurred claims and expense from end of policy year	(278)	(1,018)	92	569	(675)	(795)	295	(1,804)	120	-

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 14: PUBLIC ENTITY RISK POOLS (CONCLUDED)**

An audited balance sheet as of November 30, 2010 as released by ICRMT reflected the following balances:

**ILLINOIS COUNTIES RISK MANAGEMENT TRUST**  
**BALANCE SHEET**  
**NOVEMBER 30, 2010**

**ASSETS**

Cash and cash equivalents	\$ -
Investments	57,346,900
Receivables	
Premiums and deductibles	463,591
Interest	388,624
Due from excess insurance carrier	1,122,402
Other	37,017
Prepaid expense	250,000
<u>Total Assets</u>	<u>\$ 59,608,534</u>

**LIABILITIES AND POLICYHOLDERS' SURPLUS**

**Liabilities**

Excess of outstanding checks over bank balances	\$ 1,350,813
Unpaid losses and loss adjustment expenses	48,044,700
Corridor liability	3,200,000
Deferred premium revenue	3,566,442
Due to others	354,075
Accrued expenses	49,544
Due to members	56,163
<u>Total Liabilities</u>	<u>\$ 56,621,737</u>
Policyholders' Surplus	2,986,797
<u>Total Liabilities and Policyholders' Surplus</u>	<u>\$ 59,608,534</u>



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 15: GENERAL LEDGER CASH OVERDRAFTS**

The following funds had general ledger cash overdraft balances as of November 30, 2010.

<u>Fund Name</u>	<u>November 30, 2010</u>
IEMA TCIP Grant	\$ (3,490)
Liability Insurance	(37,597)
Workmen's Compensation	(109,922)
<u>Total</u>	<u>\$ (151,009)</u>

**NOTE 16: RISKS AND UNCERTAINTIES**

As of November 30, 2009, Mid Valley Inc. has claimed bankruptcy and is in default on the revolving loan to the County. The County's attorneys are pursuing the proper legal action to recover the balance due by supporting the County's position in the assets purchased.

**NOTE 17: INTERFUND TRANSFERS**

The following offices collect fees, deposit them daily into fee accounts held by the office holder and subsequently turn over all fees collected to the County General Fund: Circuit Clerk, County Clerk, Sheriff, and States Attorney.

All other interfund transfers made during the fiscal year ended November 30, 2010 are also listed below:

*Per Fund Financial Statements:*

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General Fund	Major Fund - Jail Construction Fund	\$ 1,100,000
	Other Governmental Funds - Nonmajor	1,584,807
	Agency Funds	1,311,389
		<u>\$ 3,996,196</u>
Employees' Insurance	General Fund	\$ 1,300,000
		<u>\$ 1,300,000</u>
Other Governmental Funds - Nonmajor	General Fund	<u>\$ 1,658,671</u>
<u>Total Interfund Transfers</u>		<u>\$ 6,954,867</u>





**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 17: INTERFUND TRANSFERS (CONTINUED)**

*Combined Interfund Transfers - Fund Financial Statements and Agency Funds:*

Total Transfers In Presented in the Fund Financial Statements	\$ 5,474,612
Transfers In - Agency Funds	89,172
Transfers In - Proprietary Funds	<u>1,391,083</u>
<b><u>Total Transfers In</u></b>	<b><u>\$ 6,954,867</u></b>
 Total Transfers Out Presented in the Fund Financial Statements	 \$ 5,627,920
Transfers Out - Agency Funds	1,318,447
Transfers Out - Proprietary Funds	<u>8,500</u>
<b><u>Total Transfers Out</u></b>	<b><u>\$ 6,954,867</u></b>

Interfund activity, where applicable, has been eliminated from the Government-wide Statement of Activities.

The interfund transfers above, were either fines and fees received in the months during the fiscal year ended November 30, 2010 by various officers that were not turned over to the respective recipient fund until the following months in accordance with the state statutes governing the fines and fees collected or budgeted transfers that are to reimburse funds for expenses incurred.

A detail of the interfund transfers by fund is as follows:

<u>Fund Name</u>	<u>Transfer From</u>	<u>Transfer To</u>
Assessor's Mapping	\$ -	\$ 148,213
Capital Improvement Trust Fund	-	200,000
Capital Projects Fund	-	958,000
Circuit Clerk Fees Fund	1,311,389	-
Computer and Photo Fund	-	187,942
County Clerk Fees Fund	838,295	7,058
County Highway General Fund	264,000	39,014
Employees' Insurance Fund	-	1,300,000
Federal Aid Matching Fund	-	38,989
General Assistance Fund	-	160,000
General Fund	2,451,083	3,644,938
Gravel Road Tax Fund	-	25,486
Illinois Municipal Retirement Fund	8,500	-
Jail Construction Fund	1,100,000	-
Liability Insurance Fund	1,000	-
Married Family Domestic Violence Fund	-	2,325



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 17: INTERFUND TRANSFERS (CONCLUDED)**

<u>Fund Name</u>	<u>Transfer From</u>	<u>Transfer To</u>
Mobile Home Trust Fund	\$ 7,058	\$ -
Retiree Health Insurance Fund	-	91,083
Self Insurance Bond Fund	480,000	-
Sheriff's Fees Fund	313,355	-
States Share Rental Housing	-	89,172
Township Bridge Fund	10,939	-
Unit Road and Bridge Fund	140,093	-
Unit Special Bridge Fund	19,155	47,543
Vital Records	-	15,104
Workman's Compensation Fund	10,000	-
Total	<u>\$ 6,954,867</u>	<u>\$ 6,954,867</u>

**NOTE 18: REVENUES RECEIVED FROM THE STATE OF ILLINOIS**

The County received payments from the State of Illinois during the year ended November 30, 2010. Because the County does not impose the following taxes, these payments received are classified as Operating Grants and Contributions in the Government-wide Statement of Activities. The type and amount of payments recorded during the fiscal year ended November 30, 2010 are as follows:

<u>Type</u>	<u>Amount</u>
Sales Tax & Supplemental Sales Tax	\$ 2,365,627
Income Tax	1,117,639
Personal Property Replacement Tax	391,118
Use Tax	247,925
Motor Fuel Tax Allotments	1,837,204
Inheritance Tax	-
<u>Total received from the State of Illinois</u>	<u>\$ 5,959,513</u>

**NOTE 19: POST-EMPLOYMENT BENEFITS**

In addition to the pension benefits described in Note 8, the County provides post-employment benefit options for healthcare, life insurance, and dental insurance to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with County ordinances, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, disability due to line of duty, and whether the employee has vested in the respective retirement plan. The County funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for all or a portion of the cost with the County recognized for post-employment benefits. Expenses for post-retirement healthcare benefits are recognized as eligible employee claims are paid.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 20: DEFERRED COMPENSATION PLANS**

The County offers its employees a deferred compensation plan (NACO) created in accordance with IRC Section 457. The deferred compensation plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

The employees in the States Attorney's Office also have a LIUNA Industrial Pension deferred compensation plan collectively bargained in the current agreement. Under the collective bargaining agreement, the employees in the States Attorney's Office have a specified percentage of salary deferred and forwarded to the plan. The LIUNA Industrial Pension Fund specifies the applicable percentages to be withheld from the employees' pay. The collective bargaining agreement states that the County is not required to provide an employer match. The deferred compensation plan permits the States Attorney's employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

**NOTE 21: INVENTORY**

The major components of inventory as of November 30, 2010 consisted of:

<u>Highway Department</u>	<u>Amount</u>
Salt and cinders	\$ 505,940
Rock	688,652
<u>Total Highway Department</u>	<u>\$1,194,592</u>
<u>County Clerk</u>	
Document Stamps	\$ 57,779
<u>Total County Clerk</u>	<u>\$ 57,779</u>
<u>EMA</u>	
EMA Radios	\$ 1,977
<u>Total EMA</u>	<u>\$ 1,977</u>
<u>Total Inventory</u>	<u>\$1,254,348</u>



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 22: SHERIFF'S REVENUES AND EXPENSES**

Revenues recorded by the Sheriff's Department include the following:

<u>Revenues</u>	
Fees for services	\$ 24,592
Dieting of prisoners	141,901
Sale proceeds	4,200
Commissary sales	104,180
Telephone fees	63,980
Reimbursements	17,000
Copy machine fees	1,786
Criminal fees from court system	4,499
Foreign fees	11,065
Grant proceeds	42,839
Interest income	30
	<hr/>
<u>Total Revenues</u>	<u>\$ 416,072</u>

Expenses incurred by the Sheriff's Department consisted of the following:

<u>Expenses</u>	
Commissary supply purchases	\$ 99,886
Transfer of fees to General Fund	313,355
	<hr/>
<u>Total Expenses</u>	<u>\$ 413,241</u>

**NOTE 23: RESTRICTED NET ASSETS**

Restricted net assets consists of balances reserved for funds that are restricted by state statutes, local ordinances, or grant agreements. If the derivative of a fund is a state statute, local ordinance or grant agreement, the net assets of the fund will be disclosed as restricted in the Government-wide Statement of Net Assets and the Governmental Funds Balance Sheet.

**NOTE 24: INSURANCE EXPENSE**

As disclosed in Note 14 to the basic financial statements, the County participated in the Illinois Counties Insurance Recapitalization Trust through August 31, 2009. The County received coverages for general liability, automobile liability, police and professional liability, public official liability, workers' compensation and employers' liability, automobile physical damage, property damage, inland marine, and excess coverage for liabilities and risks previously noted. In order to participate in the Recapitalization Trust, the County was required to issue General Obligation Bonds in the amounts of \$7,620,000 and \$1,360,000. The County makes semi-annual bond payments on this debt. The interest portion of these payments is recognized as interest expenses in the Government-wide Statement of Activities in the year paid or accrued. The principal portion of these payments reduces the liability for debt in the Government-wide Statement of Net Assets in the year



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 24: INSURANCE EXPENSE (CONCLUDED)**

paid. Amounts recognized as insurance expense through general and administrative expense in the Government-wide Statement of Activities include the change in net assets available to Williamson County Government as per the Recapitalization Trusts' audited financial statements. For the year ended August 31, 2010, the net assets available to Williamson County Government were \$71,932. The decrease in net assets from August 31, 2009 was 71,932. Therefore, \$71,932. has been recognized as insurance expense in the County's Government-Wide financial statements as of November 30, 2010.

Subsequent to August 31, 2009, Williamson County Government began participating in the Illinois Counties Risk Management Trust. The County is liable for a \$500,000 deductible each year for workmen's compensation and general liability claims. In addition, there are also insurance premiums to be paid on coverages above and beyond the \$500,000 deductible. Any charges against the deductible and all insurance premiums paid will be expensed as insurance expense in the County's Government-Wide financial statements as of November 30, 2010. Expenses paid for insurance premiums and deductible expenses for the year ended November 30, 2010 are reported as insurance expense

**NOTE 25: CAPITAL CONSTRUCTION PROJECT**

During the fiscal year ended November 30, 2010, the County was in the construction phase of a new Williamson County Jail. The need for a new jail has been demonstrated by the overpopulation of the current jail for a number of prior years. Also, the location of the current jail on the 3<sup>rd</sup> floor of the current Courthouse has proven to be detrimental to the 1<sup>st</sup> and 2<sup>nd</sup> floors of the current Courthouse. The County engaged the architectural firm of Durrant Co, Inc. to perform the development and architectural phases of the new Williamson County Jail. Upon completion of the new jail, the current transfer line item in the General Fund will be converted to a lease expense line item and will be funded annually in an amount sufficient to pay the annual lease payment on the jail until the lease term is completed.

**NOTE 26: RETIREE HEALTH INSURANCE PLAN**

*Plan Description* – The County's Retiree Health Insurance Plan is a single-employer defined benefit post-employment healthcare plan administered by the County. The County provides medical insurance benefits to eligible retirees and their spouses. The plan is presented in the Williamson County Government's financial statements as an Internal Service Fund.

*Funding Policy* - The contribution requirements of plan members and the County are established and may be amended by County's resolution establishing the Retiree Health Insurance Plan. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually by the resolution establishing the Retiree Health Insurance Plan. For the fiscal year ended November 30, 2010, the County contributed \$91,083. to the plan. Plan members receiving benefits are required to make monthly contributions to the plan in accordance with the plan contribution schedule adopted with the resolution adopting the Retiree Health Insurance Plan. A complete copy of the resolution adopting the Retiree Health Insurance Plan can be located in the County Commissioner's Office.

In accordance with GASB 43, the County is reporting the Retiree Health Insurance Fund's funding status by using the alternative measurement method, which is available to plans with fewer than one hundred participants. That information follows:



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 26: RETIREE HEALTH INSURANCE PLAN (CONTINUED)**

**Basic requirements of the Plan**

- 1) The employee must be age 55 (age 50 for SLEP and ECO SLEP members) upon making the election for Retiree Health Insurance Coverage.
- 2) The employee must be covered on the County's Health Insurance Plan immediately prior to making the election for Retiree Health Insurance Coverage.
- 3) The employee must have completed 10 years of continuous or non-continuous service in one or more County Department(s).
- 4) The employee must be an employee of Williamson County Government and not of any component unit, related organization, or other affiliated group.
- 5) The employee must sign an irrevocable statement of retirement and an irrevocable election for Retiree Health Insurance. The irrevocable statement of retirement and irrevocable election for Retiree Health Insurance must include the employee's name, current position, current office, year(s) of service in current position, year(s) of service in any other County positions, effective date of retirement, requested effective date of Retiree Health Insurance, the employee's Medicare eligibility date, and the current Office Holder's signature of understanding. The irrevocable statement of retirement and the irrevocable election for Retiree Health Insurance are both required to be notarized within one month prior to submission for benefits.
- 6) Employees electing Retiree Health Insurance will be eligible to continue coverage only with the plan (single, single/spouse, single/family) that was in effect as of the date of the election for Retiree Health Insurance benefits. If there is a change in family status after the election date, (i.e. death of spouse), the employee will be allowed to decrease coverage from family to single, family to single/spouse, or single/spouse to single. Under no circumstances can the employee increase coverage from single to single/spouse, single to family, or single/spouse to family.

**Premium contributions – under the age or other provision for Medicare coverage**

The County agrees to pay a percentage of each employee's monthly health insurance premium up to a maximum of \$500 per month per employee. The percentages will vary according to longevity. Employees, who meet the eligibility requirements, obtain continued County Health Insurance by paying the employee's portion of premiums according to the rate schedule in the plan document.

**Premium contributions – over the age or other provision for Medicare coverage**

Upon becoming eligible for Medicare at age 65 or another age, whether as of the employee's retirement date or a date subsequent to retirement, the retiree shall use Medicare as his or her primary medical insurance and prescription drug provider. The retiree may elect to obtain secondary coverage by continuing coverage under the County's Group Health Insurance Plan. Upon retirement or upon the employee's Medicare eligibility date, the employee must provide the County a copy of his or her Medicare card and must submit the appropriate forms to notify Medicare and our medical insurance provider notifying each plan of the change of Medicare to the primary provider and the County's medical insurance provider to the secondary insurance provider.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 26: RETIREE HEALTH INSURANCE PLAN (CONTINUED)**

The County agrees to pay a percentage of each employee's monthly secondary health insurance premium up to a maximum of \$200 per month per employee. The percentages will vary according to longevity. Employees, who meet the eligibility requirements and have reached the age of Medicare eligibility, may obtain continued County Health Insurance by paying the employee portion of secondary premiums according to the rate schedule in the plan document.

**Other Plan Provisions**

- 1) This plan is expressly provided for retired employees of the County. Therefore, premium schedules will be based on the retired employee's age and length of service.
- 2) The County does not intend for the plan resolution to be in contradiction with any Federal, State or Local Laws pertaining to employee health insurance provisions or any current collective bargaining agreements in place at the time of the passing of the plan resolution.
- 3) The County reserves the right to change health insurance providers and agents depending on the terms and conditions of plans presented to the Board of Commissioners.
- 4) The County reserves the right to submit requests for bids for health insurance providers and agents in accordance with fiscal year planning.
- 5) The attached schedule lists the current health insurance rates that are applicable to the formulas listed above. The amounts payable from the County and the retired Employee will change as the monthly premiums are revised annually by the County's Health Insurance provider. All maximum County rates are fixed until the plan resolution is amended.
- 6) Each eligible retiree will be notified within 60 days of new health insurance rates as dictated by the County Health Insurance provider and of the adjusted employee portion due for continued coverage.
- 7) As this is intended to be a continuation of coverage, all terms and conditions, inclusive of deductibles and out-of-pocket costs, of the County Health Insurance Plan will also apply to Retiree Health Insurance.
- 8) Currently, as per IRS codes and standards, the payment of premiums for Retiree Health Insurance on behalf of retirees is not a taxable event to the employee or to Williamson County for Federal Income Tax, Social Security/Medicare, or State of Illinois tax purposes. However, if the IRS codes or standards change, the County will abide by the most recent IRS codes and standards.
- 9) As the County's Health Insurance Plan's terms and conditions change or if plan participation levels are below cost/benefit ratios, the County reserves the right to amend the plan resolution and/or any provisions, inclusive of termination of the Retiree Health Insurance Plan, of the Retiree Health Insurance Plan benefits. Any amendments to the plan resolution or to any provisions of the Retiree Health Insurance Plan will be properly negotiated through collective bargaining procedures prior to adoption of any plan amendments.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 26: RETIREE HEALTH INSURANCE PLAN (CONTINUED)**

- 10) If for any reason the Retiree Health Insurance Plan is terminated, the employees on the plan as of the termination date will continue to receive the benefits stated above up to their respective Medicare eligibility dates. As of the Retiree Health Insurance Plan termination date, no new employees will be eligible to be added to the plan.
- 11) County employees retiring prior to the effective date of the plan resolution are not eligible for Retiree Health Insurance Plan benefits.
- 12) County employees who obtain employment after retiring from the County and are eligible for health insurance coverage with another employer must notify the County Administrator's office immediately. Upon a retiree's eligibility for another employer's health insurance coverage, the retiree's eligibility for the County's Retiree Health Insurance Plan shall terminate.
- 13) A separate interest bearing bank account will be used for the Retiree Health Insurance Plan in order to provide adequate accountability and disclosure. In the year of an employee(s) retirement, any and all savings in salaries and fringe benefits will be reinvested into the health insurance plan(s) maintained by the County for County employees, with the funding emphasis being on the Retiree Health Insurance Plan.
- 14) The County Commissioner's office shall be the administrator for the plan and the County Treasurer shall be the custodian for the funds.

**Projection of Future Benefit Payments and Calculation of Present Value of Total Future Benefits to Be Paid**

**Williamson County Government Retiree Health Insurance Plan**

**Calculation Date: November 30, 2010**

Member	Effective Month of Plan Entry	Current Age							Current Age Interest Discounted	
									Current Age Total Benefits To Be Paid	Present Value of Benefits to Be Paid
			2011	2012	2013	2014	2015	2016		
1	1/2008	79	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 14,400	\$ 14,400
2	8/2008	57	2,400	2,520	2,646	2,778	2,917	3,063	16,324	14,400
3	10/2008	73	1,164	1,222	1,283	1,347	1,414	1,485	7,915	6,984
4	9/2009	62	5,327	5,593	2,400	2,400	2,400	2,400	20,520	31,962
5	2/2010	55	2,841	2,983	3,132	3,289	3,453	3,626	19,324	17,046
6	3/2010	59	3,551	3,729	3,915	4,111	4,317	4,533	24,156	21,306
7	3/2010	58	5,327	5,593	5,873	6,167	6,475	6,799	36,234	31,962





**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 26: RETIREE HEALTH INSURANCE PLAN (CONCLUDED)**

Member	Effective Month of Plan Entry	Current Age							Current Age Total Benefits To Be Paid	Current Age Interest Discounted Present Value of Benefits to Be Paid
8	5/2010	56	6,000	6,000	6,000	6,000	6,000	6,000	36,000	36,000
9	8/2010	51	4,616	4,847	5,089	5,343	5,610	5,891	31,396	27,696
10	9/2010	63	5,327	5,593	5,873	6,167	6,475	6,799	36,234	31,962
11	10/2010	72	2,400	2,400	2,400	2,400	2,400	2,400	14,400	14,400
<u>Current Age Total of Benefits to be Paid</u>			<u>\$ 41,353</u>	<u>\$ 42,880</u>	<u>\$ 41,011</u>	<u>\$ 42,402</u>	<u>\$ 43,861</u>	<u>\$ 45,396</u>	<u>\$ 256,903</u>	<u>\$ 248,118</u>

Annual increases in medical care costs:

2001	4.60%	2006	4.00%		
2002	4.70%	2007	4.40%		
2003	4.00%	2008	3.70%		
2004	4.40%	2009	3.20%		
2005	4.20%	2010	3.40%	10 Year Average	4.06%

Source: Bureau of Labor Statistics ([www.bls.gov](http://www.bls.gov))

Assumptions:

- 1) The calculations above are made using a November 30, 2010 date.
- 2) The amounts under columns labels years 2011 - 2016 are the expected annual postemployment health insurance premiums for plan members and their spouses, calculated by adjusting the current-year premium for (a) the effects of assumed healthcare cost inflation, (b) the effects of changes in age and marital status, and (c) the implicit assumption that the premium payments are made each month.
- 3) Upon the retiree attaining the age of 65, the County's plan will become a secondary provider to Medicare.
- 4) Future contribution amounts are calculated with an estimated 5% increase in costs.
- 5) For employees over age 65 or who are otherwise eligible for Medicare, the maximum County contribution is \$200 per month or \$2,400 annually. For employees under age 65 and who are not otherwise eligible for Medicare, the maximum County contribution is \$500 per month or \$6,000 annually.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 27: NEW GASB PRONOUNCEMENT**

*Statement No. 54 of the Governmental Accounting Standards Board*

**Fund Balance Reporting and Governmental Fund Type Definitions**

The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The initial distinction that is made in reporting fund balance information is identifying amounts that are considered *nonspendable*, such as fund balance associated with inventories. This Statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the *assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications.

Governments also are required to classify and report amounts in the appropriate fund balance classifications by applying their accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. Disclosure of the policies in the notes to the financial statements is required.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010.

**NOTE 28: PRIOR PERIOD ADJUSTMENT**

The Government-wide financial statements present a prior period adjustment that reclassifies a component unit's prior fund balance, which had been previously classified as a governmental fund.

**NOTE 29: NEW JAIL BONDS**

During the fiscal year ending November 30, 2010, the County issued \$25,260,000. of alternative revenue bonds for the jail construction project. The sources and uses of the bond proceeds are listed below:



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 28: NEW JAIL BONDS (CONTINUED)**

**Sources:**

Par Amount of 2010A Bonds	\$ 5,920,000.00
Par Amount of 2010B Bonds	19,340,000.00
Accrued Interest from 4/26/10 to 4/26/10	-
<b><u>Total Sources of Funds</u></b>	<b><u>\$ 25,260,000.00</u></b>

**Uses:**

Project Funds	\$ 21,500,000.00
Capitalized Interest Fund (through June 1, 2012)	1,919,312.00
Pledged Account	1,442,000.00
Issue Costs, including Underwriting	398,688.00
<b><u>Total Use of Funds</u></b>	<b><u>\$ 25,260,000.00</u></b>

Issue costs as a percentage of project	1.58%
----------------------------------------	-------

**Bond Description – Recovery Zone Economic Development Bonds and Build America Bonds**

Williamson County Government, on March 9, 2010, adopted Ordinance No. 10-03-09-01 (as supplemented, the "Bond Ordinance") authorizing the issuance of (collectively, the "Bonds"): (A) \$5,920,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010A (Recovery Zone Economic Development Bonds (Direct Payment)); and (B) \$19,340,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010B (Build America Bonds (Direct Payment)).

Interest on the Bonds is payable semi-annually December 1 and June 1 of each year, commencing December 1, 2010.

The Bonds are issuable in denominations of any authorized integral multiple of \$5,000 principal amount, will be issued using a book entry system in fully registered form only, without coupons and, when issued, and will be registered in the name of Cede & Co., as nominee of The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Purchasers will not receive physical delivery of Bonds.

Principal and interest are payable by The Bank of New York Mellon Trust Company, N.A., St. Louis, Missouri to DTC, which will remit such principal and interest to DTC's Participants for payment to the Beneficial Owners of the Bonds. The Bonds will mature annually on December 1, at coupons and yields for the years described in the bond ordinance and issue documents. The Bonds are subject to redemption prior to maturity as provided in the bond ordinance and issue documents. The Bond proceeds will be issued to provide funds to finance:

- (i) the acquisition, construction, and installation of, as applicable, land, buildings, furniture, fixtures and equipment for a jail and correctional center, administrative offices, video court, medical facilities, processing area, commissary, training room and parking facilities, and related facilities, improvements and costs;
- (ii) capitalized interest; and



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 28: NEW JAIL BONDS (CONCLUDED)**

(iii) certain costs of issuance (i), (ii) and (iii), the "Project".

The **2010A** Bonds are designated as "Recovery Zone Economic Development Bonds (Direct Payment)" ("RZEDBs") and the **2010B** Bonds are designated as "Build America Bonds (Direct Payment)" ("BABs"), for purposes of the American Recovery and Reinvestment Act of 2009 and, therefore, the County is eligible for and expects to receive a cash subsidy from the U.S. Treasury in the amount equal to 45% for RZEDBs and 35% for BABs of the interest payable on the 2010A and 2010B Bonds (as applicable, "Build America Payments").

**NOTE 29: COMPONENT UNIT INFORMATION DISCLOSURES**

**WILLIAMSON COUNTY PUBLIC BUILDING COMMISSION:**

The following disclosures are for the Williamson County Public Building Commission which is a component unit of Williamson County Government.

**Cash and Cash Equivalents**

**A. Investment Policies**

The Williamson County Public Building Commission is allowed to invest in bonds as authorized by the Illinois Compiled Statutes, Chapter 50, Section 20/15-17. The Commission has not formally adopted an investment policy, but abides by the restrictions imposed by the Illinois Compiled Statutes.

**B. Deposits**

At November 30, 2010, the carrying amount of the Williamson County Public Building Commission's cash deposits with local financial institutions was \$1,721,289. The bank balance of these cash deposits was \$1,744,138. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the Williamson County Public Building Commission at fiscal year-end. The categories are listed and described as follows:

	Carrying Amount	Bank Balance
Category #1-(FDIC) Insured	\$ 438,295	\$ 438,295
Category #2-Uninsured with collateral	-	-
Category #3-Uninsured and uncollateralized	1,282,994	1,305,843
<u>Total</u>	<u>\$ 1,721,289</u>	<u>\$ 1,744,138</u>

Category #1 - includes deposits covered by FDIC insurance.

Category #2 - includes deposits covered by collateral in the Commission's name.

Category #3 - includes deposits which are uninsured and uncollateralized.

**Capital Assets**

The total additions for the year ended November 30, 2010 were depreciated, as listed below. The following chart lists the balances of the Williamson County Public Building Commission's fixed assets and accumulated depreciation:



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 29: COMPONENT UNIT INFORMATION DISCLOSURES (CONTINUED)**

<u>Governmental Activities:</u>	<u>November 30,</u> <u>2009</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Dispositions</u>	<u>November 30,</u> <u>2010</u>
<u>Capital assets not being depreciated:</u>					
Land	\$ 330,005	\$ -	\$ 98,290	\$ -	\$ 428,295
Construction in Progress	5,411,354	(5,411,354)	-	-	-
<u>Capital assets being depreciated:</u>					
Buildings	4,670,230	5,411,354	1,688,863	-	11,770,447
Building Improvements	55,122	-	43,201	-	98,323
Sidewalks and Infrastructure	7,360	-	-	-	7,360
Systems and Equipment	221,327	-	2,829	-	224,156
<u>Total Assets</u>	<u>\$ 10,695,398</u>	<u>\$ -</u>	<u>\$ 1,833,183</u>	<u>\$ -</u>	<u>\$ 12,528,581</u>
<u>Less accumulated depreciation for:</u>					
Buildings	\$ (4,670,230)	\$ -	\$ (317,683)	\$ -	\$ (4,987,913)
Building Improvements	(7,120)	-	(3,357)	-	(10,477)
Sidewalks and Infrastructure	(767)	-	(368)	-	(1,135)
Systems and Equipment	(97,283)	-	(44,312)	-	(141,595)
<u>Total Accumulated Depreciation</u>	<u>\$ (4,775,400)</u>	<u>\$ -</u>	<u>\$ (365,720)</u>	<u>\$ -</u>	<u>\$ (5,141,120)</u>
<u>Governmental activities capital assets, net:</u>	<u>\$ 5,919,998</u>	<u>\$ -</u>	<u>\$ 1,467,463</u>	<u>\$ -</u>	<u>\$ 7,387,461</u>

**Depreciation Expense**

Depreciation expense of \$365,720. was charged as an expense to the general and administration function.

**Long-Term Debt**

The Williamson County Public Building Commission is subject to the provisions of 50 ILCS 20/14.1, which allows them to borrow funds temporarily for specified purposes. During 2010, the Williamson County Public Building Commission borrowed \$5,510,000. for building construction purposes.

**A. Summary of Debt Transactions**

The general long-term debt as of November 30, 2010 follows:

	<u>November</u> <u>30, 2009</u>	<u>Additions</u>	<u>Dispositions</u>	<u>November</u> <u>30, 2010</u>	<u>Amounts due</u> <u>in one year</u>
Construction Loan	\$ 3,194,000.	\$ -	\$(3,194,000.)	\$ -	\$ -
Mortgage	-	5,510,000.	-	5,510,000.	-
Compensated Absences	442.	13,105.	-	13,547.	Undeterminable.
<u>Total</u>	<u>\$ 3,194,442.</u>	<u>\$5,523,105.</u>	<u>\$(3,194,000.)</u>	<u>\$ 5,523,547.</u>	<u>\$ -</u>



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 29: COMPONENT UNIT INFORMATION DISCLOSURES (CONTINUED)**

**B. Future Debt Service Requirements**

Specific years for payment of compensated absences are not determinable. The Williamson County Public Building Commission's general fund is responsible for payment of the compensated absences. The entire balance of the construction loan is due to be rolled from a construction loan into permanent financing within one year.

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 276,405	\$ 204,826	\$ 481,231
2012	287,295	193,936	481,231
2013	298,614	182,617	481,231
2014	310,380	170,851	481,231
2015	4,337,306	-	4,337,306
<u>Total</u>	<u>\$ 5,510,000</u>	<u>\$ 752,230</u>	<u>\$ 6,262,230</u>

**IMRF Reporting**

<u>Fiscal Year</u> <u>Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/2010	\$ 24,602	100%	\$ -
12/31/2009	27,974	100%	-
12/31/2008	29,960	100%	-

**Retiree Health Insurance**

*Protection of Future Benefit Payments*  
*Public Building Commission of Williamson County*  
*Retiree Health Insurance Plan*  
*Calculation Date: November 30, 2010*

<u>Member</u>	<u>Effective Month of Plan Entry</u>	<u>Current Age</u>	<u>(5% increase projected each year in premium costs)</u>					<u>Current Age Total Benefits To Be Paid</u>
			<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
1	4/1/2010	69	\$ 7,102	\$ 7,457	\$ 7,830	\$ 8,221	\$ 8,633	\$ 39,243
2	12/1/2010	60	13,327	13,993	14,693	15,428	16,199	73,640
<u>Current Age Total of Benefits to be Paid</u>			<u>\$ 20,429</u>	<u>\$ 21,450</u>	<u>\$ 22,523</u>	<u>\$ 23,649</u>	<u>\$ 24,832</u>	<u>\$ 112,883</u>

**WILLIAMSON COUNTY 911 OFFICE**

The following disclosures are for the Williamson County 911 which is a component unit of Williamson County Government.



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**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

**NOTE 29: COMPONENT UNIT INFORMATION DISCLOSURES (CONCLUDED)**

**Cash and Cash Equivalents**

**A. Investment Policies**

The Williamson County 911 Board is allowed to invest in bonds as authorized by the Illinois Compiled Statutes, Chapter 50, Section 20/15-17. The 911 Board has not formally adopted an investment policy, but abides by the restrictions imposed by the Illinois Compiled Statutes, which dictates the County Treasurer implement an investment policy.

**B. Deposits**

At November 30, 2010, the carrying amount of the Williamson County 911 Board's cash deposits with local financial institutions was \$517,825. The bank balance of these cash deposits was \$524,097. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the Williamson County 911 Board at fiscal year-end. The categories are listed and described as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category #1-(FDIC) Insured	\$ 500,000	\$ 500,000
Category #2-Uninsured with collateral	17,825	24,097
Category #3-Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 517,825</u>	<u>\$ 524,097</u>

Category #1 - includes deposits covered by FDIC insurance.

Category #2 - includes deposits covered by collateral in the Commission's name.

Category #3 - includes deposits which are uninsured and uncollateralized.

**Capital Assets**

The total additions for the year ended November 30, 2010 were depreciated, as listed below. The following chart lists the balances of the Williamson County 911 Board's fixed assets and accumulated depreciation:

<u>Governmental Activities:</u>	November 30, 2009	Additions	Disposals	November 30, 2010
<u>Capital assets:</u>				
Autos, Equipment & Furniture	\$ 104,878	\$ 5,990	\$ 7,500	\$ 103,368
<u>Less accumulated depreciation for:</u>				
Autos, Equipment & Furniture	(38,215)	(10,325)	7,500	(56,040)
<u>Governmental activities capital assets, net:</u>	<u>\$ 66,663</u>	<u>\$ (4,335)</u>	<u>\$ 15,000</u>	<u>\$ 47,328</u>

**Depreciation Expense**

Depreciation expense of \$10,325. was charged as an expense to the total public safety function.



REQUIRED SUPPLEMENTARY INFORMATION





**WILLIAMSON COUNTY GOVERNMENT  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF FUNDING PROGRESS**

**NOVEMBER 30, 2010**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<b>Regular</b>						
12/31/2010	\$ 18,488,709	\$ 23,355,863	\$ 4,867,154	79.16%	\$ 8,815,037	55.21%
12/31/2009	18,316,069	23,158,459	4,842,390	79.09%	8,889,776	54.47%
12/31/2008	17,916,418	21,697,435	3,781,017	82.57%	8,215,411	46.02%
On a market value basis, the actuarial value of assets as of December 31, 2010 is \$19,659,217. On a market basis, the funded ratio would be 84.17%.						

**SLEP**

12/31/2010	\$ 3,970,601	\$ 6,891,793	\$ 2,921,192	57.61%	\$ 1,774,864	164.59%
12/31/2009	4,687,816	6,980,752	2,292,936	67.15%	1,778,426	128.93%
12/31/2008	4,978,239	7,181,001	2,202,762	69.33%	1,650,976	133.42%
On a market value basis, the actuarial value of assets as of December 31, 2010 is \$4,339,985. On a market basis, the funded ratio would be 62.97%.						

**ECO**

12/31/2010	\$ 1,899,508	\$ 2,741,863	\$ 842,355	69.28%	\$ 552,307	152.52%
12/31/2009	1,622,794	2,648,335	1,025,541	61.28%	617,011	166.21%
12/31/2008	1,757,399	2,843,890	1,086,491	61.80%	601,603	180.60%
On a market value basis, the actuarial value of assets as of December 31, 2010 is \$2,040,880. On a market basis, the funded ratio would be 74.43%.						

**COMPONENT UNIT - PUBLIC BUILDING COMMISSION OF WILLIAMSON COUNTY**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2010	\$ 180,367	\$ 317,752	\$ 137,385	56.76%	\$ 230,789	59.53%
12/31/2009	386,759	458,489	71,730	84.36%	272,389	26.33%
12/31/2008	351,202	402,949	51,747	87.16%	264,434	19.57%
On a market value basis, the actuarial value of assets as of December 31, 2010 is \$222,002. On a market basis, the funded ratio would be 69.87%.						

**COMPONENT UNIT - WILLIAMSON COUNTY 911 OFFICE**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2010	\$ 18,488,709	\$ 23,355,863	\$ 4,867,154	79.16%	\$ 8,815,037	55.21%
12/31/2009	18,316,069	23,158,459	4,842,390	79.09%	8,889,776	54.47%
12/31/2008	17,916,418	21,697,435	3,781,017	82.57%	8,215,411	46.02%
On a market value basis, the actuarial value of assets as of December 31, 2010 is \$19,659,217. On a market basis the funded ratio would be 84.17%.						

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO FINANCIAL STATEMENTS.

*APM*

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2010**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
<b>Revenues:</b>				
<b>State of Illinois Tax Revenue and Salary Reimbursements</b>				
Sales tax	\$ 2,489,792	\$ 2,489,792	\$ 2,359,859	\$ (129,933)
Income tax	1,700,000	1,700,000	1,127,028	(572,972)
Personal property replacement tax	450,000	450,000	334,268	(115,732)
Use tax	282,000	282,000	209,246	(72,754)
Inheritance tax	100	100	-	(100)
States Attorney's salary reimbursement	148,677	148,677	198,236	49,559
Supervisor of Assessment's salary reimbursement	32,118	32,118	20,808	(11,310)
Public Defender's salary reimbursement	100,771	100,771	111,060	10,289
<b>U.S. Government Reimbursements</b>				
Emergency management reimbursement	20,000	20,000	50,437	30,437
<b>County Fees, Interest, and Property Tax Receipts</b>				
County general corporate tax levy	2,630,500	2,630,500	3,975,640	1,345,140
Mobile home taxes	4,800	4,800	-	(4,800)
Payments in lieu of tax	12,000	12,000	-	(12,000)
Interest, penalties and costs - real estate and mobile homes	340,000	340,000	411,782	71,782
Interest income - Certificates of Deposit	20,000	20,000	10,293	(9,707)
Interest income - General Fund #702-175-5	42,000	42,000	4,447	(37,553)
Interest income - Payroll account #801-110-6	1,200	1,200	373	(827)
Interest income - Money market #170-287-0	1,800	1,800	561	(1,239)
County Clerk - fees	493,617	493,617	509,706	16,089
Sheriff - fees	210,000	210,000	255,887	45,887
Sheriff - civil service fees	75,000	75,000	59,486	(15,514)
Sheriff - telephone fees	70,000	70,000	-	(70,000)
Circuit Clerk - clerk fees	850,000	850,000	771,833	(78,167)
Circuit Clerk - drug fines	500	500	-	(500)
Circuit Clerk - criminal fees	105,000	105,000	62,162	(42,838)
Circuit Clerk - traffic fines and fees	360,000	360,000	340,461	(19,539)
Circuit Clerk - weight fines	50,000	50,000	55,563	5,563
States Attorney - fees	32,000	32,000	23,581	(8,419)
Public Defender - fees	23,500	23,500	15,495	(8,005)
Economic development - administration fees	80,870	80,870	23,387	(57,483)
Animal control fees - Municipalities & registration fees	75,000	75,000	24,847	(50,153)
Coroner's morgue fees	2,700	2,700	2,150	(550)
Liquor license fees	33,200	33,200	34,416	1,216
Miscellaneous income	25,000	25,000	1,132,584	1,107,584
Rent income - land	25,000	25,000	24,099	(901)
Postage reimbursements	575	575	348	(227)
Cable franchise fees	9,000	9,000	8,955	(45)
Real estate tax CD sales	5,500	5,500	2,250	(3,250)
Rental housing support fees	12,000	12,000	5,163	(6,837)
Real estate tax overpayments	108,686	108,686	-	(108,686)
Xerox copy fees	4,300	4,300	10	(4,290)
Insurance reimbursement for Workmen's compensation claims	1,000	1,000	13,953	12,953
Reimbursement from Regional Office of Education	1,700	1,700	-	(1,700)
State of Illinois reimbursement for Election judges salaries	7,500	7,500	14,625	7,125
Reimbursement - Superintendent of Schools	82,736	82,736	-	(82,736)
Reimbursement - 1st Judicial Circuit for Lead County Treasurer's services	20,000	20,000	20,000	-
Reimbursement from 911 all dispatch grant salaries	130,000	130,000	110,000	(20,000)
<b>Transfers, Reimbursements, and Miscellaneous Receipts</b>				
Transfer in - IMRF Fund	8,500	8,500	8,500	-
Transfer in - Non-Resident/Indemnity Fund	10,000	10,000	-	(10,000)
<b>Transfers, Reimbursements, and Miscellaneous Receipts</b>				
Transfer in - Liability Insurance Fund	1,000	1,000	1,000	-
Transfer in - Workmen's Compensation Fund	10,000	10,000	10,000	-
Transfer in - Highway General Fund for Road & Bridge Secretary	2,000	2,000	2,000	-
Transfer in - Self-insurance Bond & Risk Management Fund	480,000	480,000	480,000	-
Transfer in - Highway General Fund for Accounting Fees	6,000	6,000	6,000	-
Transfer in - Meth Equipment Fund for Overtime	89,712	89,712	-	(89,712)
Transfer in - Salary Reimbursements for Grants and Other Services	78,491	78,491	41,761	(36,730)
<b>Total Revenues - All County Offices</b>	<b>\$ 11,855,845</b>	<b>\$ 11,855,845</b>	<b>\$ 12,874,260</b>	<b>\$ 1,018,415</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2010**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
<b>Expenditures:</b>				
<b>County Clerk:</b>				
<b>Recording and Vital Records</b>				
<b>Services</b>				
County Clerk's salary	\$ 60,180	\$ 60,180	\$ 60,180	\$ -
Regular employees' salaries	280,253	280,253	274,331	5,922
Human Resources Officer	36,216	36,216	36,216	-
Recording and vital records extra hire & overtime	2,000	2,000	720	1,280
Chief County Clerk's stipend	4,500	4,500	4,500	-
Chief County Recorder's stipend	2,500	2,500	2,500	-
Chief Tax Extension Deputy's stipend	2,500	2,500	2,500	-
Economic Interest Statement Deputy's stipend	1,000	1,000	1,000	-
<b>Total Services</b>	<b>\$ 389,149</b>	<b>\$ 389,149</b>	<b>\$ 381,947</b>	<b>\$ 7,202</b>
<b>Materials</b>				
Stationery and office expenses	\$ 10,000	\$ 10,000	\$ 9,913	\$ 87
Computer supplies	1,500	1,500	1,430	70
Travel and conference expenses	2,500	2,500	-	2,500
Office holder & employee bond premiums	2,625	2,625	2,849	(224)
Postage expense	10,000	10,000	9,989	11
Postage machine lease expense	1,654	1,654	1,654	-
Assessor's and Collector's paper	8,000	8,000	5,300	2,700
Transfer to County Clerk Trust-Rental Housing Support Fund	5,400	5,400	751	4,649
<b>Total Materials</b>	<b>\$ 41,679</b>	<b>\$ 41,679</b>	<b>\$ 31,886</b>	<b>\$ 9,793</b>
<b>Elections</b>				
<b>Services</b>				
Election judges' salaries and other expenses	\$ 57,200	\$ 57,200	\$ 104,425	\$ (47,225)
Polling places' rent and cleaning	6,400	6,400	5,170	1,230
Registration of voters	2,000	2,000	-	2,000
Election publication expense	8,000	8,000	10,488	(2,488)
Computer maintenance agreements	57,500	57,500	57,500	-
<b>Total Services</b>	<b>\$ 131,100</b>	<b>\$ 131,100</b>	<b>\$ 177,583</b>	<b>\$ (46,483)</b>
<b>Materials</b>				
Ballots and supplies	\$ 98,000	\$ 98,000	\$ 71,711	\$ 26,289
<b>Total Materials</b>	<b>\$ 98,000</b>	<b>\$ 98,000</b>	<b>\$ 71,711</b>	<b>\$ 26,289</b>
<b>Total County Clerk</b>	<b>\$ 659,928</b>	<b>\$ 659,928</b>	<b>\$ 663,127</b>	<b>\$ (3,199)</b>
<b>County Treasurer:</b>				
<b>Regular Services</b>				
<b>Services</b>				
Treasurer's salary	\$ 60,180	\$ 60,180	\$ 60,180	\$ -
Deputies' salaries	71,060	71,060	71,685	(625)
1st Judicial Circuit expenses	17,500	17,500	17,497	3
<b>Total Services</b>	<b>\$ 148,740</b>	<b>\$ 148,740</b>	<b>\$ 149,362</b>	<b>\$ (622)</b>
<b>Materials</b>				
Office expenses	\$ 1,600	\$ 1,600	\$ 1,600	\$ -
Office holder & employee bond premiums	1,900	1,900	1,841	59
Treasurer's travel expenses	2,200	2,200	2,199	1
Computer services and forms	10,000	10,000	9,998	2
Treasurer's cellular telephone expenses	800	800	798	2
<b>Total Materials</b>	<b>\$ 16,500</b>	<b>\$ 16,500</b>	<b>\$ 16,436</b>	<b>\$ 64</b>
<b>Tax Collector</b>				
<b>Services</b>				
Deputies' salaries	\$ 78,521	\$ 78,521	\$ 79,771	\$ (1,250)
Chief Tax Collector's Stipend	4,000	4,000	4,000	-
Postage expense	17,000	17,000	13,164	3,836
Real estate tax collection expenses	21,500	21,500	21,259	241
<b>Total Services</b>	<b>\$ 121,021</b>	<b>\$ 121,021</b>	<b>\$ 118,194</b>	<b>\$ 2,827</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2010**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
<b>County Treasurer (Concluded):</b>				
<b>Materials</b>				
Office expenses	\$ 2,200	\$ 2,200	\$ 2,417	\$ (217)
Publication expenses	2,500	2,500	1,520	980
<b>Total Materials</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>	<b>\$ 3,937</b>	<b>\$ 763</b>
<b>Total County Treasurer</b>	<b>\$ 290,961</b>	<b>\$ 290,961</b>	<b>\$ 287,929</b>	<b>\$ 3,032</b>
<b>County Sheriff:</b>				
<b>Services - Deputies and Dispatchers</b>				
Sheriff's salary	\$ 62,451	\$ 62,451	\$ 62,461	\$ (10)
Supervisor of Safety's salary	3,000	3,000	3,000	-
Computer officer's stipend	2,000	2,000	2,291	(291)
Payroll secretary's stipend	3,500	3,500	3,629	(129)
Civil process clerk's stipend	2,350	2,350	2,348	2
Civil process server's salary	24,731	24,731	24,734	(3)
Deputies' salaries	1,069,783	1,069,783	1,188,670	(118,887)
Deputies' regular overtime	50,000	50,000	72,607	(22,607)
Deputies' meth-related overtime	89,712	89,712	-	89,712
Deputies' incentive pay	17,950	17,950	19,716	(1,766)
Deputies' rank pay	25,000	25,000	25,935	(935)
Twenty (20) year Deputies' stipends	6,000	6,000	6,000	-
Deputies' holidays	16,300	16,300	19,431	(3,131)
Deputies' holiday overtime	27,000	27,000	40,303	(13,303)
Dispatchers' salaries	327,307	327,307	307,747	19,560
Dispatchers' regular overtime	5,500	5,500	23,099	(17,599)
Dispatchers' incentive pay	4,100	4,100	2,887	1,213
Dispatchers' rank pay	1,800	1,800	1,565	235
Twenty (20) year Dispatchers' stipend	1,200	1,200	1,200	-
Dispatchers' holidays	2,800	2,800	2,790	10
Dispatchers' holiday overtime	12,000	12,000	14,858	(2,858)
Part-time Deputies' salaries	-	-	183	(183)
Secretaries' salaries	95,738	95,738	96,856	(1,118)
Clerk's salary	23,000	23,000	27,839	(4,839)
<b>Total Services - Deputies and Dispatchers</b>	<b>\$ 1,873,222</b>	<b>\$ 1,873,222</b>	<b>\$ 1,950,149</b>	<b>\$ (76,927)</b>
<b>Services - Corrections</b>				
Correctional officers' salaries	\$ 1,124,069	\$ 1,124,069	\$ 1,091,461	\$ 32,608
Correctional officers' regular overtime	18,800	18,800	17,883	917
Correctional officers' rank pay	4,500	4,500	4,493	7
Correctional officers' holidays	5,200	5,200	4,719	481
Correctional officers' holiday overtime	18,500	18,500	23,079	(4,579)
Jail Cook Supervisor's salary	39,062	39,062	39,062	-
Jail Cook's rank pay	1,500	1,500	1,498	2
Part-time Jail Cooks' salaries	42,564	42,564	47,470	(4,906)
Jail Cooks' holidays and overtime	5,000	5,000	5,441	(441)
<b>Total Services - Corrections</b>	<b>\$ 1,259,195</b>	<b>\$ 1,259,195</b>	<b>\$ 1,235,106</b>	<b>\$ 24,089</b>
<b>Materials - Deputies and Dispatchers</b>				
Gasoline expense	\$ 80,000	\$ 80,000	\$ 95,298	\$ (15,298)
Auto repairs and maintenance	30,000	30,000	45,608	(15,608)
Sheriff out-of-county travel	4,000	4,000	823	3,177
Deputy out-of-county travel	13,000	13,000	14,798	(1,798)
Deputies' clothing expense	35,000	35,000	36,678	(1,678)
Deputies' training expense	30,000	30,000	26,842	3,158
Office expenses	19,000	19,000	17,704	1,296
Auxiliary unit expenses	3,500	3,500	3,559	(59)
Radio room office supplies	4,500	4,500	2,688	1,812
<b>Total Materials - Deputies and Dispatchers</b>	<b>\$ 219,000</b>	<b>\$ 219,000</b>	<b>\$ 243,998</b>	<b>\$ (24,998)</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2010**

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
	BUDGET	REVISED	ACTUAL	FAVORABLE/ (UNFAVORABLE)
		BUDGET		
<b>County Sheriff (Concluded):</b>				
<b>Materials - Corrections</b>				
Jail supplies	\$ 35,000	\$ 35,000	\$ 32,629	\$ 2,371
Medical aid to prisoners	118,000	118,000	110,335	7,665
Dieting of prisoners	144,000	144,000	151,716	(7,716)
Correctional officers' clothing	27,500	27,500	23,826	3,674
Correctional officers' training	25,000	25,000	9,712	15,288
<b>Total Materials - Corrections</b>	<b>\$ 349,500</b>	<b>\$ 349,500</b>	<b>\$ 328,218</b>	<b>\$ 21,282</b>
<b>Equipment</b>				
Maintenance agreements	\$ 27,000	\$ 27,000	\$ 33,152	\$ (6,152)
Equipment lease	42,800	42,800	37,968	4,832
<b>Total Equipment</b>	<b>\$ 69,800</b>	<b>\$ 69,800</b>	<b>\$ 71,120</b>	<b>\$ (1,320)</b>
<b>Total County Sheriff</b>	<b>\$ 3,770,717</b>	<b>\$ 3,770,717</b>	<b>\$ 3,828,591</b>	<b>\$ (57,874)</b>
<b>Circuit Clerk:</b>				
<b>Services</b>				
Circuit Clerk's salary	\$ 60,181	\$ 60,181	\$ 60,181	\$ -
Regular employees' salaries	286,905	286,905	290,293	(3,388)
Supervisor's salary	25,774	25,774	28,043	(2,269)
Supervisor's stipend	7,000	7,000	7,000	-
<b>Total Services</b>	<b>\$ 379,860</b>	<b>\$ 379,860</b>	<b>\$ 385,517</b>	<b>\$ (5,657)</b>
<b>Materials</b>				
Office supplies and expenses	\$ 15,000	\$ 15,000	\$ 11,873	\$ 3,127
Office holder & employee bond premiums	715	715	715	-
Circuit Clerk's travel and conference expenses	500	500	-	500
Publication fees	1,000	1,000	-	1,000
<b>Total Materials</b>	<b>\$ 17,215</b>	<b>\$ 17,215</b>	<b>\$ 12,588</b>	<b>\$ 4,627</b>
<b>Total Circuit Clerk</b>	<b>\$ 397,075</b>	<b>\$ 397,075</b>	<b>\$ 398,105</b>	<b>\$ (1,030)</b>
<b>States Attorney:</b>				
<b>Services</b>				
States Attorney's salary	\$ 166,508	\$ 166,508	\$ 166,508	\$ -
Assistant States Attorneys' salaries	499,700	499,700	483,017	16,683
Assistant States Attorneys' overtime pay	26,150	26,150	26,450	(300)
Secretaries' salaries	216,872	216,872	215,788	1,084
Administrative aid's salary	48,438	48,438	49,916	(1,478)
Delinquent fine collections clerk's salary	32,018	32,018	32,564	(546)
Victim Witness Advocate's salary	23,426	23,426	13,189	10,237
Domestic Violence Intervention position's salary	16,240	16,240	13,966	2,274
Juvenile Victim/Witness Coordinator's salary	22,400	22,400	17,600	4,800
Juvenile Victim/Witness Assistant's salary	16,425	16,425	12,961	3,464
Domestic Violence Coordinator's salary	21,000	21,000	21,000	-
Law clerks expenses	500	500	663	(163)
<b>Total Services</b>	<b>\$ 1,089,677</b>	<b>\$ 1,089,677</b>	<b>\$ 1,053,622</b>	<b>\$ 36,055</b>
<b>Materials</b>				
Office expenses	\$ 13,000	\$ 13,000	\$ 12,675	\$ 325
Travel expenses	3,000	3,000	708	2,292
Conference expenses	1,000	1,000	480	520
Witness' fees and travel expenses	3,000	3,000	1,581	1,419
Attorney appellate services	15,000	15,000	15,000	-
Registration fees	2,312	2,312	2,312	-
Grand jury expenses	500	500	-	500
Service agreements	13,000	13,000	15,155	(2,155)
Transcripts	500	500	130	370
Westlaw licenses	4,456	4,456	5,232	(776)
Continuing education expenses	2,500	2,500	3,992	(1,492)
Computer maintenance agreements	1,132	1,132	1,132	-
Printing and publication expenses	3,500	3,500	1,815	1,685
<b>Total Materials</b>	<b>\$ 62,900</b>	<b>\$ 62,900</b>	<b>\$ 60,212</b>	<b>\$ 2,688</b>
<b>Total States Attorney</b>	<b>\$ 1,152,577</b>	<b>\$ 1,152,577</b>	<b>\$ 1,113,834</b>	<b>\$ 38,743</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2010**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<b>County Coroner:</b>				
<b>Services</b>				
Coroner's salary	\$ 33,275	\$ 33,275	\$ 33,275	\$ -
Deputy Coroner's salary	25,826	25,826	26,026	(200)
Assistant Coroners' salaries	3,500	3,500	3,255	245
<b>Total Services</b>	<u>\$ 62,601</u>	<u>\$ 62,601</u>	<u>\$ 62,556</u>	<u>\$ 45</u>
<b>Materials</b>				
Office expenses	\$ 1,440	\$ 1,440	\$ 1,037	\$ 403
Office holder bond expense	300	300	85	
Dues and fees	300	300	350	(50)
Medical expenses	55,000	55,000	53,241	1,759
Jury fees	350	350	-	350
Training	2,000	2,000	924	1,076
Auto expenses	3,600	3,600	1,643	1,957
Communication expenses	2,800	2,800	2,417	383
Morgue operating expenses	5,800	5,800	6,012	(212)
<b>Total Materials</b>	<u>\$ 71,590</u>	<u>\$ 71,590</u>	<u>\$ 65,709</u>	<u>\$ 5,881</u>
<b>Total County Coroner</b>	<u>\$ 134,191</u>	<u>\$ 134,191</u>	<u>\$ 128,265</u>	<u>\$ 5,926</u>
<b>Regional Office of Education:</b>				
<b>Services</b>				
Secretaries' salaries	\$ 82,736	\$ 82,736	\$ 82,736	\$ -
<b>Total Services</b>	<u>\$ 82,736</u>	<u>\$ 82,736</u>	<u>\$ 82,736</u>	<u>\$ -</u>
<b>Total Regional Office of Education</b>	<u>\$ 82,736</u>	<u>\$ 82,736</u>	<u>\$ 82,736</u>	<u>\$ -</u>
<b>Circuit Court:</b>				
<b>Services</b>				
Medical and psychiatric examinations	\$ 8,000	\$ 8,000	\$ 12,529	\$ (4,529)
Circuit Judge's salary assessment	3,200	3,200	2,971	229
Court appointed attorneys	40,000	40,000	76,381	(36,381)
Judicial secretaries', bailiffs', and clerks' salaries	115,692	115,692	115,692	-
Judicial secretaries' stipends	11,000	11,000	11,000	-
Jury Commissioners' salaries	6,000	6,000	5,667	333
Contract Public Defenders	73,500	73,500	73,500	-
<b>Total Services</b>	<u>\$ 257,392</u>	<u>\$ 257,392</u>	<u>\$ 297,740</u>	<u>\$ (40,348)</u>
<b>Materials</b>				
Office supplies - Judges and Court Reporters	\$ 3,000	\$ 3,000	\$ 2,817	\$ 183
Training and conference expenses	500	500	-	500
Chief Judge expenses	500	500	489	11
Juror fees	30,000	30,000	29,811	189
Dieting of jurors	3,700	3,700	4,387	(687)
Jury Commission supplies	500	500	417	83
Juvenile detention services	45,000	45,000	34,186	10,814
Transcripts	2,500	2,500	2,173	327
Interpreter fees	3,000	3,000	1,380	1,620
<b>Total Materials</b>	<u>\$ 88,700</u>	<u>\$ 88,700</u>	<u>\$ 75,660</u>	<u>\$ 13,040</u>
<b>Total Circuit Court</b>	<u>\$ 346,092</u>	<u>\$ 346,092</u>	<u>\$ 373,400</u>	<u>\$ (27,308)</u>
<b>Public Defender:</b>				
<b>Services</b>				
Public Defender - Lead Defender	\$ 149,857	\$ 149,857	\$ 149,857	\$ -
Public Defenders' salaries	174,682	174,682	176,817	(2,135)
Administrative assistants' salaries	112,363	112,363	87,739	24,624
Extra hire and overtime	8,000	8,000	7,462	538
<b>Total Services</b>	<u>\$ 444,902</u>	<u>\$ 444,902</u>	<u>\$ 421,875</u>	<u>\$ 23,027</u>
<b>Materials</b>				
Office expenses	\$ 8,700	\$ 8,700	\$ 9,008	\$ (308)
Witness' fees and travel expenses	2,000	2,000	2,174	(174)
Public Defenders' travel expenses	1,000	1,000	553	447
Law clerks and investigators	800	800	311	489
Registration fees	1,156	1,156	-	1,156

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2010**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
<b>Public Defender (Concluded):</b>				
<b>Materials (Concluded)</b>				
Continuing education expenses	\$ 2,500	\$ 2,500	\$ 853	\$ 1,647
Liability insurance premiums	7,459	7,459	-	7,459
<b>Total Materials</b>	<b>\$ 23,615</b>	<b>\$ 23,615</b>	<b>\$ 12,899</b>	<b>\$ 10,716</b>
<b>Total Public Defender</b>	<b>\$ 468,517</b>	<b>\$ 468,517</b>	<b>\$ 434,774</b>	<b>\$ 33,743</b>
<b>County Supervisor of Assessments:</b>				
<b>Services</b>				
Supervisor's salary	\$ 62,237	\$ 62,237	\$ 62,237	\$ -
Supervisor's stipend	2,000	2,000	2,000	-
Assistant's salary	-	-	39,654	(39,654)
Assistant's stipend	4,000	4,000	4,000	-
Assessor's office employees' salaries	414,687	414,687	382,329	32,358
Board of Review secretary's stipend	3,500	3,500	3,500	-
GIS Mapping Coordinator Stipend	3,500	3,500	3,500	-
GIS Mapping Assistant Stipend	2,000	2,000	2,000	-
Deed clerk's stipend	1,500	1,500	1,500	-
Part-time employees' salaries	3,000	3,000	-	3,000
<b>Total Services</b>	<b>\$ 496,424</b>	<b>\$ 496,424</b>	<b>\$ 500,720</b>	<b>\$ (4,296)</b>
<b>Materials</b>				
Clothing Expense	\$ 750	\$ 750	\$ 739	\$ 11
Office expenses	7,000	7,000	7,111	(111)
Publication expenses	7,000	7,000	5,356	1,644
Copy machine expenses and supplies	3,000	3,000	2,541	459
Computer forms expense	3,500	3,500	3,483	17
Computerized assessment expenses	2,000	2,000	2,550	(550)
Reassessment materials and supplies expenses	2,000	2,000	1,147	853
Auto expenses	7,000	7,000	6,127	873
Continuing education expenses	6,000	6,000	6,383	(383)
<b>Total Materials</b>	<b>\$ 38,250</b>	<b>\$ 38,250</b>	<b>\$ 35,437</b>	<b>\$ 2,813</b>
<b>Total County Supervisor of Assessments</b>	<b>\$ 534,674</b>	<b>\$ 534,674</b>	<b>\$ 536,157</b>	<b>\$ (1,483)</b>
<b>Animal Control Center:</b>				
<b>Services</b>				
Administrator's stipend	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Warden's salary	41,777	41,777	41,787	(10)
Assistant Wardens' salaries	62,941	62,941	60,718	2,223
Assistant Wardens' holiday & overtime	3,800	3,800	4,361	(561)
<b>Total Services</b>	<b>\$ 112,018</b>	<b>\$ 112,018</b>	<b>\$ 110,366</b>	<b>\$ 1,652</b>
<b>Materials</b>				
Vehicle expenses	\$ 9,000	\$ 9,000	\$ 9,273	\$ (273)
Office expenses	4,800	4,800	4,598	202
Utilities and telephone expenses	6,300	6,300	4,836	1,464
Clothing expenses	3,000	3,000	3,000	-
<b>Total Materials</b>	<b>\$ 23,100</b>	<b>\$ 23,100</b>	<b>\$ 21,707</b>	<b>\$ 1,393</b>
<b>Total Animal Control Center</b>	<b>\$ 135,118</b>	<b>\$ 135,118</b>	<b>\$ 132,073</b>	<b>\$ 3,045</b>
<b>Economic Development:</b>				
<b>Services</b>				
Director's salary	\$ 42,343	\$ 42,343	\$ 42,343	\$ -
<b>Total Services</b>	<b>\$ 42,343</b>	<b>\$ 42,343</b>	<b>\$ 42,343</b>	<b>\$ -</b>
<b>Materials</b>				
Office expenses	\$ 1,000	\$ 1,000	\$ 860	\$ 140
Education expenses	750	750	402	348
Postage expense	1,250	1,250	434	816
Telephone expense	1,350	1,350	1,047	303
Publication fees	500	500	443	57

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2010**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<b><u>Economic Development (Concluded):</u></b>				
<b><u>Materials (Concluded)</u></b>				
Copy machine lease payments	\$ 1,250	\$ 1,250	\$ 1,346	\$ (96)
<b>Total Materials</b>	<b>\$ 6,100</b>	<b>\$ 6,100</b>	<b>\$ 4,532</b>	<b>\$ 1,568</b>
<b>Total Economic Development</b>	<b>\$ 48,443</b>	<b>\$ 48,443</b>	<b>\$ 46,875</b>	<b>\$ 1,568</b>
<b><u>Emergency Management Agency:</u></b>				
<b><u>Services</u></b>				
Director's salary	\$ 50,293	\$ 50,293	\$ 49,519	\$ 774
Assistant Director's salary	45,946	45,946	45,946	-
Employees' salaries	60,398	60,398	60,798	(400)
<b>Total Services</b>	<b>\$ 156,637</b>	<b>\$ 156,637</b>	<b>\$ 156,263</b>	<b>\$ 374</b>
<b><u>Materials</u></b>				
Equipment maintenance	\$ -	\$ -	\$ 637	\$ (637)
Office expense	2,000	2,000	1,172	828
Dive team expenses	750	750	258	492
Local responder training	2,000	2,000	921	1,079
Occupancy costs	-	-	982	(982)
Building and grounds maintenance	-	-	289	(289)
Vehicle maintenance	4,000	4,000	3,577	423
Rent expense	2,100	2,100	7,471	(5,371)
Telephone and communication	2,400	2,400	4,528	(2,128)
<b>Total Materials</b>	<b>\$ 13,250</b>	<b>\$ 13,250</b>	<b>\$ 19,835</b>	<b>\$ (6,585)</b>
<b>Total Emergency Management Agency</b>	<b>\$ 169,887</b>	<b>\$ 169,887</b>	<b>\$ 176,098</b>	<b>\$ (6,211)</b>
<b><u>County Commissioners:</u></b>				
<b><u>Services</u></b>				
Commissioners' salaries	\$ 145,065	\$ 145,065	\$ 145,065	\$ -
Liquor Commissioner's salary	3,500	3,500	3,500	-
Computer Technician's salary	44,044	44,044	44,244	(200)
Computer Technician's stipend	2,000	2,000	2,000	-
REDCO contributions	40,000	40,000	40,000	-
Soil conservation grant	10,000	10,000	10,000	-
Greater Egypt Regional Planning Commission contributions	15,324	15,324	15,324	-
County Grant matches	25,000	25,000	15,654	9,346
Connect SI Grant	2,000	2,000	-	2,000
Regional Office of Education transfers for salaries	123,495	123,495	40,759	82,736
Regional Office of Education transfers for rents	5,400	5,400	3,600	1,800
Transfer to Employees' Health Insurance Fund	850,000	850,000	850,000	-
Transfer to Employees' Health Insurance Fund - Administration Fees	450,000	450,000	450,000	-
Auditing preparation fees	65,000	65,000	65,010	(10)
Budget assembly fees	13,500	13,500	13,500	-
Other accounting services	15,000	15,000	41,289	(26,289)
Circuit Clerk's compliance audit fees	5,400	5,400	5,390	10
County-wide Telephone expenses	40,000	40,000	39,348	652
General Fund portion of 1st Circuit Probation expenses	334,400	334,400	334,404	(4)
Merit Board expenses	1,620	1,620	6,364	(4,744)
Transfer to General Assistance Office	160,000	160,000	160,000	-
Loan repayment to Self-Insurance Bond Fund	-	-	-	-
<b>Total Services</b>	<b>\$ 2,350,748</b>	<b>\$ 2,350,748</b>	<b>\$ 2,285,451</b>	<b>\$ 65,297</b>
<b><u>Materials</u></b>				
Contingency expense	\$ 219,881	\$ 219,881	\$ 145,689	\$ 74,192
County-wide Postage expenses	80,000	80,000	102,387	(22,387)
Transfer to Capital Improvement Fund	200,000	200,000	200,000	-
Transfer to Future Capital Projects Fund	700,000	700,000	700,000	-
Transfer to Retiree Health Insurance Plan	85,000	85,000	91,083	(6,083)
Office & Medical Supplies	1,800	1,800	1,637	163
Cellular telephone expenses	2,200	2,200	2,154	46
Courthouse internet fees	3,000	3,000	3,598	(598)

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.





WILLIAMSON COUNTY GOVERNMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - (BUDGET BASIS)  
GENERAL FUND  
NOVEMBER 30, 2010

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>County Commissioners (Concluded):</u>				
<u>Materials (Concluded)</u>				
Copier maintenance agreements	\$ 2,800	\$ 2,800	\$ 3,360	\$ (560)
Travel and expense reimbursements	4,000	4,000	1,656	2,344
Tax system software maintenance	15,000	15,000	15,000	-
Computer Technician's equipment, parts and repairs	500	500	861	(361)
<u>Total Materials</u>	<u>\$ 1,314,181</u>	<u>\$ 1,314,181</u>	<u>\$ 1,267,425</u>	<u>\$ 46,756</u>
<u>Total County Commissioners</u>	<u>\$ 3,664,929</u>	<u>\$ 3,664,929</u>	<u>\$ 3,552,876</u>	<u>\$ 112,053</u>
<u>Total Expenditures for all County Offices</u>	<u>\$ 11,855,845</u>	<u>\$ 11,855,845</u>	<u>\$ 11,754,840</u>	<u>\$ 101,005</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,119,420</u>	<u>\$ 1,119,420</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			1,351,906	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			99,376	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 2,570,702</u>	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**CAPTIAL PROJECTS FUND**  
**NOVEMBER 30, 2010**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
<b><u>REVENUES</u></b>				
Receipts	\$ -	\$ -	\$ -	\$ -
<b><u>TOTAL REVENUES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>EXPENDITURES</u></b>				
Project disbursements	\$ 400,000	\$ 400,000	\$ 258,932	\$ 141,068
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 258,932</u>	<u>\$ 141,068</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<u>\$ (400,000)</u>	<u>\$ (400,000)</u>	<u>\$ (258,932)</u>	<u>\$ 141,068</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating transfers in	\$ 400,000	\$ 400,000	\$ 958,000	\$ 558,000
Operating transfers out	-	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 958,000</u>	<u>\$ 558,000</u>
<b><u>CHANGE IN FUND BALANCE</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 699,068</u>	<u>\$ 699,068</u>
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>			(684,084)	
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>			-	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>			<u>\$ 14,984</u>	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**JAIL CONSTRUCTION FUND**  
**NOVEMBER 30, 2010**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>
	<u>BUDGET</u>	<u>REVISED</u>	<u>ACTUAL</u>	<u>FAVORABLE/</u>
		<u>BUDGET</u>		<u>(UNFAVORABLE)</u>
<b><u>REVENUES</u></b>				
Interest income	\$ -	\$ -	\$ 62,023	\$ 62,023
Receipts	-	-	25,260,000	25,260,000
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 25,322,023</u></b>	<b><u>\$ 25,322,023</u></b>
<b><u>EXPENDITURES</u></b>				
Disbursements	\$ -	\$ -	\$ 6,701,075	\$ (6,701,075)
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,701,075</u></b>	<b><u>\$ (6,701,075)</u></b>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER EXPENDITURES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 18,620,948</u></b>	<b><u>\$ 18,620,948</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(1,100,000)	(1,100,000)
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (1,100,000)</u></b>	<b><u>\$ (1,100,000)</u></b>
<b><u>CHANGE IN FUND BALANCE</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 17,520,948</u></b>	<b><u>\$ 17,520,948</u></b>
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>				
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>			(938,226)	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>			<b><u>\$ 16,582,722</u></b>	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES - BUDGET AND ACTUAL - (BUDGET BASIS) MAJOR FUNDS**  
**NOVEMBER 30, 2010**

**NOTE 1 EXPLANATION OF BUDGETARY BASIS OF ACCOUNTING**

The County's policy is to prepare the annual operating budget on a basis that does not include encumbrances as the equivalent of expenditures. The Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, therefore, does not include any encumbrances in accordance with accounting principles generally accepted in the United States of America for the modified accrual basis of accounting.

**NOTE 2 EXPLANATION OF BUDGETARY PROCESS**

The County follows these procedures in establishing the budgetary data using the following dates as targets:

- July      The County Commissioners will send a memo to each office holder requesting that he or she compile requested budget amounts for the next fiscal year.
- August    The budget requests are due to the County Commissioners.
- September and October    The County Commissioners will review the budget requests, schedule work sessions, and schedule meetings with the office holders to discuss budget requests.
- November 1-15    The County Commissioners will present and approve a Tentative Budget to be on display for fourteen (14) working days.
- November 15-30    The County Commissioners will review and address any comments or concerns raised while the Tentative Budget was on display.
- December 1    The County Commissioners will adopt a final budget to be effective December 1.

For the fiscal year ended November 30, 2010, the County adopted annual budgets for the General Fund, all Special Revenue Funds, and all Fiduciary Funds.

Budget amendments must be authorized by the County Commissioners or other appropriating authority as determined by state statute. For the fiscal year ended November 30, 2010, there were no budget amendments passed by the County Commissioners.

The County Commissioners approve the annual budget for the general fund at the department level and for all other funds at the fund level. Unencumbered appropriations lapse at fiscal year-end.



OTHER SUPPLEMENTARY INFORMATION

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2010**

	SPECIAL REVENUE	CAPTIAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 9,564,118	\$ 4,017	\$ 2,733	\$ 9,570,868
MFT allotments receivable	128,077	-	-	128,077
Document stamps inventory	57,779	-	-	57,779
Inventory	1,196,569	-	-	1,196,569
Other receivables	85,811	-	-	85,811
Due from other funds	51,396	-	-	51,396
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 11,083,750</u></b>	<b><u>\$ 4,017</u></b>	<b><u>\$ 2,733</u></b>	<b><u>\$ 11,090,500</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 60,409	\$ -	\$ -	\$ 60,409
Due to other funds	129,271	-	-	129,271
Due to others	43,198	219	-	43,417
General ledger overdraft	151,009	-	-	151,009
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 383,887</u></b>	<b><u>\$ 219</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 384,106</u></b>
<b><u>FUND BALANCE</u></b>				
Unrestricted	\$ -	\$ -	\$ -	\$ -
Restricted:				
Inventory	57,779	-	-	57,779
Special revenue funds	10,642,084	-	-	10,642,084
Debt service funds	-	-	2,733	2,733
Capital project funds	-	3,798	-	3,798
<b><u>TOTAL FUND BALANCE</u></b>	<b><u>\$ 10,699,863</u></b>	<b><u>\$ 3,798</u></b>	<b><u>\$ 2,733</u></b>	<b><u>\$ 10,706,394</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 11,083,750</u></b>	<b><u>\$ 4,017</u></b>	<b><u>\$ 2,733</u></b>	<b><u>\$ 11,090,500</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2010**

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>				
General property tax	\$ 4,369,223	\$ -	\$ -	\$ 4,369,223
Mobile home privilege tax	25,200	-	-	25,200
Payment in lieu of tax	21,889	-	-	21,889
Motor fuel tax allotments	1,837,204	-	-	1,837,204
Fees for services	2,002,452	-	-	2,002,452
Interest income	34,120	-	-	34,120
Federal financial assistance	1,194,420	-	-	1,194,420
State financial assistance	84,912	-	-	84,912
Department of Transportation	153,435	-	-	153,435
Reimbursement of expenditures	191,752	-	-	191,752
Miscellaneous receipts	1,370,325	-	-	1,370,325
<b>TOTAL REVENUES</b>	<b>\$ 11,284,932</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,284,932</b>
<b>EXPENDITURES</b>				
General and administrative	\$ 1,395,654	\$ 113,899	\$ -	\$ 1,509,553
Judiciary and court related	447,743	-	-	447,743
Public safety	304,928	-	-	304,928
Public welfare	622,335	-	-	622,335
Transportation	5,472,066	-	-	5,472,066
Capital outlay	192,210	111,942	-	304,152
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,525,549</b>	<b>\$ 225,841</b>	<b>\$ -</b>	<b>\$ 9,751,390</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,759,383</b>	<b>\$ (225,841)</b>	<b>\$ -</b>	<b>\$ 1,533,542</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ 671,676	\$ 200,000	\$ -	\$ 871,676
Operating transfers out	(2,076,837)	-	-	(2,076,837)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (1,405,161)</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ (1,205,161)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 354,222</b>	<b>\$ (25,841)</b>	<b>\$ -</b>	<b>\$ 328,381</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>10,345,641</b>	<b>29,639</b>	<b>2,733</b>	<b>10,378,013</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 10,699,863</b>	<b>\$ 3,798</b>	<b>\$ 2,733</b>	<b>\$ 10,706,394</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
<b>ASSETS</b>						
Cash and cash equivalents	\$ 861,698	\$ 206,663	\$ 99,864	\$ 37,546	\$ 183,285	\$ 40,442
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	6,140	4,410	4,028	11,536	-	852
<b>TOTAL ASSETS</b>	<b>\$ 867,838</b>	<b>\$ 211,073</b>	<b>\$ 103,892</b>	<b>\$ 49,082</b>	<b>\$ 183,285</b>	<b>\$ 41,294</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	27,306	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 27,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>						
Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	867,838	183,767	103,892	49,082	183,285	41,294
<b>TOTAL FUND BALANCE</b>	<b>\$ 867,838</b>	<b>\$ 183,767</b>	<b>\$ 103,892</b>	<b>\$ 49,082</b>	<b>\$ 183,285</b>	<b>\$ 41,294</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 867,838</b>	<b>\$ 211,073</b>	<b>\$ 103,892</b>	<b>\$ 49,082</b>	<b>\$ 183,285</b>	<b>\$ 41,294</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
<u>ASSETS</u>						
Cash and cash equivalents	\$ -	\$ -	\$ 122,283	\$ 380,678	\$ 37,898	\$ 490,495
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	6,122	1,722	-
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,283</u>	<u>\$ 386,800</u>	<u>\$ 39,620</u>	<u>\$ 490,495</u>
<u>LIABILITIES AND FUND BALANCE</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ -	\$ -	\$ 10,277	\$ -	\$ 7,758	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	37,597	109,922	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ 37,597</u>	<u>\$ 109,922</u>	<u>\$ 10,277</u>	<u>\$ -</u>	<u>\$ 7,758</u>	<u>\$ -</u>
<u>FUND BALANCE</u>						
Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	(37,597)	(109,922)	112,006	386,800	31,862	490,495
<u>TOTAL FUND BALANCE</u>	<u>\$ (37,597)</u>	<u>\$ (109,922)</u>	<u>\$ 112,006</u>	<u>\$ 386,800</u>	<u>\$ 31,862</u>	<u>\$ 490,495</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,283</u>	<u>\$ 386,800</u>	<u>\$ 39,620</u>	<u>\$ 490,495</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

*JPM*

WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	ASSESSOR'S MAPPING	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	HOMELAND SECURITY
<b>ASSETS</b>						
Cash and cash equivalents	\$ 132,837	\$ 818	\$ 4,514	\$ 23,380	\$ 18,866	\$ 1,911
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	870	-	150	354	-	-
Due from other funds	13,091	446	-	-	1,007	-
<b>TOTAL ASSETS</b>	<b>\$ 146,798</b>	<b>\$ 1,264</b>	<b>\$ 4,664</b>	<b>\$ 23,734</b>	<b>\$ 19,873</b>	<b>\$ 1,911</b>

LIABILITIES AND FUND BALANCE

<b>LIABILITIES</b>						
Accounts payable	\$ 278	\$ -	\$ -	\$ 43	\$ -	\$ -
Due to other funds	-	-	-	-	1,489	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43</b>	<b>\$ 1,489</b>	<b>\$ -</b>

FUND BALANCE

Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	146,520	1,264	4,664	23,691	18,384	1,911
<b>TOTAL FUND BALANCE</b>	<b>\$ 146,520</b>	<b>\$ 1,264</b>	<b>\$ 4,664</b>	<b>\$ 23,691</b>	<b>\$ 18,384</b>	<b>\$ 1,911</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 146,798</b>	<b>\$ 1,264</b>	<b>\$ 4,664</b>	<b>\$ 23,734</b>	<b>\$ 19,873</b>	<b>\$ 1,911</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	NON-RESIDENT INDEMNITY FUND	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	SHERIFF'S FEES
<u>ASSETS</u>						
Cash and cash equivalents	\$ 378,346	\$ 19,350	\$ 26,200	\$ 6,640	\$ 14,069	\$ 84,840
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	8,705
<u>TOTAL ASSETS</u>	<u>\$ 378,346</u>	<u>\$ 19,350</u>	<u>\$ 26,200</u>	<u>\$ 6,640</u>	<u>\$ 14,069</u>	<u>\$ 93,801</u>
<u>LIABILITIES AND FUND BALANCE</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ -	\$ 3,230	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	34,126
Due to others	-	-	-	-	-	35,698
General ledger overdraft	-	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ 3,230</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,824</u>
<u>FUND BALANCE</u>						
Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	378,346	16,120	26,200	6,640	14,068	23,977
<u>TOTAL FUND BALANCE</u>	<u>\$ 378,346</u>	<u>\$ 16,120</u>	<u>\$ 26,200</u>	<u>\$ 6,640</u>	<u>\$ 14,968</u>	<u>\$ 23,977</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 378,346</u>	<u>\$ 19,350</u>	<u>\$ 26,200</u>	<u>\$ 6,640</u>	<u>\$ 14,968</u>	<u>\$ 93,801</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	COUNTY CLERK	STATES ATTORNEY	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX	UNIT ROAD AND BRIDGE	UNIT SPECIAL BRIDGE
<b>ASSETS</b>						
Cash and cash equivalents	\$ 109,396	\$ -	\$ 898,780	\$ 184,239	\$ 956,103	\$ 1,100,611
MFT allotments receivable	-	-	-	60,712	-	-
Document stamps inventory	57,779	-	-	-	-	-
Inventory	-	-	-	-	505,940	-
Other receivables	-	-	444	-	-	-
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 167,175</b>	<b>\$ -</b>	<b>\$ 899,224</b>	<b>\$ 244,951</b>	<b>\$ 1,462,043</b>	<b>\$ 1,100,611</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ 1,866	\$ -	\$ 651	\$ 2,344
Due to other funds	64,748	-	100	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 64,748</b>	<b>\$ -</b>	<b>\$ 1,966</b>	<b>\$ -</b>	<b>\$ 651</b>	<b>\$ 2,344</b>
<b>FUND BALANCE</b>						
Reserved:						
Inventory	\$ 57,779	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	44,648	-	897,258	244,951	1,461,392	1,098,267
<b>TOTAL FUND BALANCE</b>	<b>\$ 102,427</b>	<b>\$ -</b>	<b>\$ 897,258</b>	<b>\$ 244,951</b>	<b>\$ 1,461,392</b>	<b>\$ 1,098,267</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 167,175</b>	<b>\$ -</b>	<b>\$ 899,224</b>	<b>\$ 244,951</b>	<b>\$ 1,462,043</b>	<b>\$ 1,100,611</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

*APM*

**WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010**

	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	MOTOR FUEL TAX	GENERAL ASSISTANCE	ANIMAL CONTROL
<b>ASSETS</b>						
Cash and cash equivalents	\$ 45,783	\$ 616,068	\$ 880,915	\$ 1,055,440	\$ 102,399	\$ 99,416
MFT allotments receivable	-	-	-	67,365	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	688,652	-	-
Other receivables	-	-	-	-	500	3,271
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 45,783</b>	<b>\$ 616,068</b>	<b>\$ 880,915</b>	<b>\$ 1,811,457</b>	<b>\$ 102,899</b>	<b>\$ 102,687</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 1,648	\$ -	\$ -	\$ 2,282	\$ 8	\$ -
Due to other funds	-	-	-	-	-	1,502
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 1,648</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,282</b>	<b>\$ 8</b>	<b>\$ 1,502</b>
<b>FUND BALANCE</b>						
Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	44,135	616,068	880,915	1,809,175	102,891	101,185
<b>TOTAL FUND BALANCE</b>	<b>\$ 44,135</b>	<b>\$ 616,068</b>	<b>\$ 880,915</b>	<b>\$ 1,809,175</b>	<b>\$ 102,891</b>	<b>\$ 101,185</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 45,783</b>	<b>\$ 616,068</b>	<b>\$ 880,915</b>	<b>\$ 1,811,457</b>	<b>\$ 102,899</b>	<b>\$ 102,687</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATES ATTORNEY FEDERAL DRUG	EMA	REVOLVING LOAN
<u>ASSETS</u>						
Cash and cash equivalents	\$ 16,620	\$ 46,980	\$ 863	\$ 3,905	\$ 3,161	\$ -
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	1,977	-
Inventory	-	-	-	-	-	50,660
Other receivables	617	50	-	-	-	-
Due from other funds	-	-	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 17,237</u>	<u>\$ 47,030</u>	<u>\$ 863</u>	<u>\$ 3,905</u>	<u>\$ 5,138</u>	<u>\$ 50,660</u>
<u>LIABILITIES AND FUND BALANCE</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ -	\$ 4,582	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ 4,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>						
Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	17,237	42,448	863	3,905	5,138	50,660
<u>TOTAL FUND BALANCE</u>	<u>\$ 17,237</u>	<u>\$ 42,448</u>	<u>\$ 863</u>	<u>\$ 3,905</u>	<u>\$ 5,138</u>	<u>\$ 50,660</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 17,237</u>	<u>\$ 47,030</u>	<u>\$ 863</u>	<u>\$ 3,905</u>	<u>\$ 5,138</u>	<u>\$ 50,660</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	VICTIMS OF CRIME	SHERIFF'S DONATION	SHERIFF'S AUXILIARY	CEMETERY REHABILITATION GRANT	KENTUCKY DATA LINK	INJURY PREVENTION GRANT
<u>ASSETS</u>						
Cash and cash equivalents	\$ 1	\$ 10,260	\$ 4,299	\$ -	\$ -	\$ 7,370
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	16,850	2,315	-	-	-	-
Due from other funds	-	-	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 16,851</u>	<u>\$ 12,575</u>	<u>\$ 4,299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,370</u>
<u>LIABILITIES AND FUND BALANCE</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ -	\$ 289	\$ 718	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	7,370
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ 289</u>	<u>\$ 718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,370</u>
<u>FUND BALANCE</u>						
Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	16,851	12,286	3,581	-	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 16,851</u>	<u>\$ 12,286</u>	<u>\$ 3,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 16,851</u>	<u>\$ 12,575</u>	<u>\$ 4,299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,370</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010**

	CHIEF JUDGE'S TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST	COPS METHAMPHETAMINE GRANT	PROSECUTOR BASED VICTIM ASSISTANCE PROGRAM	GRANT CLEARING
<b>ASSETS</b>						
Cash and cash equivalents	\$ 350	\$ 21,298	\$ 16,579	\$ 2,256	\$ 202	\$ -
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	437	-	-	-	-
Due from other funds	-	320	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 350</b>	<b>\$ 21,735</b>	<b>\$ 16,899</b>	<b>\$ 2,256</b>	<b>\$ 202</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ 24,435	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,435</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>						
Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	350	21,735	16,899	(22,179)	202	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 350</b>	<b>\$ 21,735</b>	<b>\$ 16,899</b>	<b>\$ (22,179)</b>	<b>\$ 202</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 350</b>	<b>\$ 21,735</b>	<b>\$ 16,899</b>	<b>\$ 2,256</b>	<b>\$ 202</b>	<b>\$ -</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	MARRIED FAMILY DOMESTIC VIOLENCE	IHDA COLP #9 HOUSING REHAB	DCEO HOUSING REHAB COLP #9	RECYCLING GRANT	COAL VALLEY WATER	SELF-INSURANCE BOND
<u>ASSETS</u>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 2,561	\$ -	\$ 197,643
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	100	-	-
Due from other funds	130	-	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,661</u>	<u>\$ -</u>	<u>\$ 197,643</u>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	130	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FUND BALANCE

Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	-	-	-	2,661	-	197,643
<u>TOTAL FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,661</u>	<u>\$ -</u>	<u>\$ 197,643</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,661</u>	<u>\$ -</u>	<u>\$ 197,643</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

*APM*

WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	COPS IN SCHOOL	IEMA TCIP GRANT	CORONER'S CREMATION	MARS GRANT	WILLIAMSON COUNTY HIGHWAY BOND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 2,668	\$ -	\$ 5,329	\$ 9,564,118
MFT allotments receivable	-	-	-	-	-	128,077
Document stamps inventory	-	-	-	-	-	57,779
Inventory	-	-	-	-	-	1,196,569
Other receivables	-	-	925	-	-	85,811
Due from other funds	-	-	-	-	-	51,396
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,593</b>	<b>\$ -</b>	<b>\$ 5,329</b>	<b>\$ 11,083,750</b>

LIABILITIES AND FUND BALANCE

<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,409
Due to other funds	-	-	-	-	-	129,271
Due to others	-	-	-	-	-	43,198
General ledger overdraft	-	3,490	-	-	-	151,009
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 3,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 383,887</b>

FUND BALANCE

Reserved:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,779
Special revenue funds	-	(3,490)	3,593	-	5,329	10,642,084
<b>TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (3,490)</b>	<b>\$ 3,593</b>	<b>\$ -</b>	<b>\$ 5,329</b>	<b>\$ 10,699,863</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,593</b>	<b>\$ -</b>	<b>\$ 5,329</b>	<b>\$ 11,083,750</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
<b>REVENUES</b>						
General property tax	\$ -	\$ -	-	\$ -	\$ -	-
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	89,330	71,616	-	156,106	31,585	12,410
Interest income	1,865	-	515	-	17	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	5,000	-
<b>TOTAL REVENUES</b>	<b>\$ 91,195</b>	<b>\$ 71,616</b>	<b>\$ 515</b>	<b>\$ 156,106</b>	<b>\$ 36,602</b>	<b>\$ 12,410</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	114,126	\$ -	\$ 37,316	-
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	24,906	63,746	-	142,021	-	15,378
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	104,514	-	13,564	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,906</b>	<b>\$ 63,746</b>	<b>\$ 218,640</b>	<b>\$ 142,021</b>	<b>\$ 50,880</b>	<b>\$ 15,378</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 66,289</b>	<b>\$ 7,870</b>	<b>\$ (218,125)</b>	<b>\$ 14,085</b>	<b>\$ (14,278)</b>	<b>\$ (2,968)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	187,942	\$ -	\$ -	-
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,942</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 66,289</b>	<b>\$ 7,870</b>	<b>\$ (30,183)</b>	<b>\$ 14,085</b>	<b>\$ (14,278)</b>	<b>\$ (2,968)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>801,549</b>	<b>175,897</b>	<b>134,075</b>	<b>34,997</b>	<b>197,563</b>	<b>44,262</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 867,838</b>	<b>\$ 183,767</b>	<b>\$ 103,892</b>	<b>\$ 49,082</b>	<b>\$ 183,285</b>	<b>\$ 41,294</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
<b>REVENUES</b>						
General property tax	\$ 614,370	\$ 5,317	\$ 861	\$ -	\$ -	\$ -
Mobile home privilege tax	1,439	32	164	-	-	-
Payment in lieu of tax	1,182	27	135	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	89,316	-	-
Interest income	-	-	-	-	66	790
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	13,394	109,935	-	-	-
Miscellaneous receipts	-	-	-	-	75	64,376
<b>TOTAL REVENUES</b>	<b>\$ 616,991</b>	<b>\$ 18,770</b>	<b>\$ 111,095</b>	<b>\$ 89,316</b>	<b>\$ 141</b>	<b>\$ 65,166</b>
<b>EXPENDITURES</b>						
General and administrative	\$ 626,698	\$ 110,913	\$ 125,833	\$ -	\$ 13,753	\$ 64,834
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	161,278	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,560	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 626,698</b>	<b>\$ 110,913</b>	<b>\$ 125,833</b>	<b>\$ 161,278</b>	<b>\$ 18,313</b>	<b>\$ 64,834</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (9,707)</b>	<b>\$ (92,143)</b>	<b>\$ (14,738)</b>	<b>\$ (71,962)</b>	<b>\$ (18,172)</b>	<b>\$ 332</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 15,104	\$ -
Operating transfers out	(1,000)	(10,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (1,000)</b>	<b>\$ (10,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,104</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (10,707)</b>	<b>\$ (102,143)</b>	<b>\$ (14,738)</b>	<b>\$ (71,962)</b>	<b>\$ (3,068)</b>	<b>\$ 332</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>(26,890)</b>	<b>(7,779)</b>	<b>126,744</b>	<b>458,762</b>	<b>34,930</b>	<b>490,163</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ (37,597)</b>	<b>\$ (109,922)</b>	<b>\$ 112,006</b>	<b>\$ 386,800</b>	<b>\$ 31,862</b>	<b>\$ 490,495</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

	ASSESSOR'S MAPPING	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	HOMELAND SECURITY
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	9,456	5,199	-	8,095	11,838	-
Interest income	192	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	1,557	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,648</b>	<b>\$ 5,199</b>	<b>\$ 1,557</b>	<b>\$ 8,095</b>	<b>\$ 11,838</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
General and administrative	\$ 107,508	\$ -	\$ -	\$ -	\$ 16,270.00	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	9,062	-	630	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 107,508</b>	<b>\$ 9,062</b>	<b>\$ -</b>	<b>\$ 630</b>	<b>\$ 16,270</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (97,860)</b>	<b>\$ (3,863)</b>	<b>\$ 1,557</b>	<b>\$ 7,465</b>	<b>\$ (4,432)</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ 148,214	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 148,214</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 50,354</b>	<b>\$ (3,863)</b>	<b>\$ 1,557</b>	<b>\$ 7,465</b>	<b>\$ (4,432)</b>	<b>\$ -</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>96,166</b>	<b>5,127</b>	<b>3,107</b>	<b>16,226</b>	<b>22,816</b>	<b>1,911</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 146,520</b>	<b>\$ 1,264</b>	<b>\$ 4,664</b>	<b>\$ 23,691</b>	<b>\$ 18,384</b>	<b>\$ 1,911</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

	NON-RESIDENT INDEMNITY FUND	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	SHERIFF'S FEES
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	91,961	-	5,280	-	12,651	356,687
Interest income	-	-	-	-	42	30
Federal financial assistance	-	-	-	-	-	42,839
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	60,527	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	5,543	-	-	1,670	-	16,516
<b>TOTAL REVENUES</b>	<u>\$ 97,504</u>	<u>\$ 60,527</u>	<u>\$ 5,280</u>	<u>\$ 1,670</u>	<u>\$ 12,693</u>	<u>\$ 416,072</u>
<b>EXPENDITURES</b>						
General and administrative	\$ 1,787	\$ 46,427	\$ -	\$ -	\$ 24,427	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	99,885
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,787</u>	<u>\$ 46,427</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,427</u>	<u>\$ 99,885</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 95,717</u>	<u>\$ 14,100</u>	<u>\$ 5,280</u>	<u>\$ 1,670</u>	<u>\$ (11,734)</u>	<u>\$ 316,187</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	(313,355)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (313,355)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 95,717</u>	<u>\$ 14,100</u>	<u>\$ 5,280</u>	<u>\$ 1,670</u>	<u>\$ (11,734)</u>	<u>\$ 2,832</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>282,629</u>	<u>2,020</u>	<u>20,920</u>	<u>4,970</u>	<u>26,702</u>	<u>21,145</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 378,346</u>	<u>\$ 16,120</u>	<u>\$ 26,200</u>	<u>\$ 6,640</u>	<u>\$ 14,968</u>	<u>\$ 23,977</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

	COUNTY CLERK	STATE'S ATTORNEY	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX	UNIT ROAD AND BRIDGE	UNIT SPECIAL BRIDGE
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ 666,555	\$ -	\$ 515,644	\$ 419,239
Mobile home privilege tax	-	-	2,366	-	5,559	4,394
Payment in lieu of tax	-	-	1,474	-	6,852	3,775
Motor fuel tax allotments	-	-	-	756,252	-	-
Fees for services	888,948	-	-	-	-	-
Interest income	194	-	1,561	1,291	1,849	2,564
Federal financial assistance	-	-	-	-	480,773	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	108,218	147,314	221,734	68,423
<b>TOTAL REVENUES</b>	<b>\$ 889,142</b>	<b>\$ -</b>	<b>\$ 780,174</b>	<b>\$ 904,857</b>	<b>\$ 1,232,411</b>	<b>\$ 498,415</b>
<b>EXPENDITURES</b>						
General and administrative	\$ 32,078	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	675,306	1,089,275	602,687	830,834
Capital outlay	-	-	6,986	-	59,086	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,078</b>	<b>\$ -</b>	<b>\$ 682,292</b>	<b>\$ 1,089,275</b>	<b>\$ 661,773</b>	<b>\$ 830,834</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 857,064</b>	<b>\$ -</b>	<b>\$ 97,882</b>	<b>\$ (184,418)</b>	<b>\$ 570,638</b>	<b>\$ (332,419)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ 7,058	\$ -	\$ 39,014	\$ -	\$ -	\$ 47,543
Operating transfers out	(838,295)	-	(264,000)	-	(140,093)	(19,155)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (831,237)</b>	<b>\$ -</b>	<b>\$ (224,986)</b>	<b>\$ -</b>	<b>\$ (140,093)</b>	<b>\$ 28,388</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 25,827</b>	<b>\$ -</b>	<b>\$ (127,104)</b>	<b>\$ (184,418)</b>	<b>\$ 430,545</b>	<b>\$ (304,031)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>76,600</b>	<b>-</b>	<b>1,024,362</b>	<b>429,369</b>	<b>1,030,847</b>	<b>1,402,298</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 102,427</b>	<b>\$ -</b>	<b>\$ 897,258</b>	<b>\$ 244,951</b>	<b>\$ 1,461,392</b>	<b>\$ 1,098,267</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	MOTOR FUEL TAX	GENERAL ASSISTANCE	ANIMAL CONTROL
<b>REVENUES</b>						
General property tax	\$ -	\$ 213,778	\$ 398,166	\$ -	\$ -	-
Mobile home privilege tax	-	1,172	1,172	-	-	-
Payment in lieu of tax	-	709	736	-	-	-
Motor fuel tax allotments	-	-	-	1,080,952	-	-
Fees for services	-	-	-	-	-	65,574
Interest income	374	330	1,329	19,727	207	-
Federal financial assistance	-	-	-	-	31,835	-
State financial assistance	-	-	-	-	19,875	-
Department of Transportation	92,908	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	19,155	124,036	-	320,274	20,124	-
<b>TOTAL REVENUES</b>	<b>\$ 112,437</b>	<b>\$ 340,025</b>	<b>\$ 401,403</b>	<b>\$ 1,420,953</b>	<b>\$ 72,041</b>	<b>\$ 65,574</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	-
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	1,190
Public welfare	-	-	-	-	212,852	-
Transportation	95,438	566,407	404,316	1,097,803	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 95,438</b>	<b>\$ 566,407</b>	<b>\$ 404,316</b>	<b>\$ 1,097,803</b>	<b>\$ 212,852</b>	<b>\$ 1,190</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 16,999</b>	<b>\$ (226,382)</b>	<b>\$ (2,913)</b>	<b>\$ 323,150</b>	<b>\$ (140,811)</b>	<b>\$ 64,384</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ 38,990	\$ 25,486	\$ -	\$ 160,000	\$ -
Operating transfers out	(10,939)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (10,939)</b>	<b>\$ 38,990</b>	<b>\$ 25,486</b>	<b>\$ -</b>	<b>\$ 160,000</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 6,060</b>	<b>\$ (187,392)</b>	<b>\$ 22,573</b>	<b>\$ 323,150</b>	<b>\$ 19,189</b>	<b>\$ 64,384</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>38,075</b>	<b>803,460</b>	<b>858,342</b>	<b>1,486,025</b>	<b>83,702</b>	<b>36,801</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 44,135</b>	<b>\$ 616,068</b>	<b>\$ 880,915</b>	<b>\$ 1,809,175</b>	<b>\$ 102,891</b>	<b>\$ 101,185</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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WILLIAMSON COUNTY GOVERNMENT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010

	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATE'S ATTORNEY FEDERAL DRUG	EMA	REVOLVING LOAN
<u>REVENUES</u>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	13,244	73,212	-	-	-	-
Interest income	12	-	-	-	-	3
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	1,701	8,750	-	460	62,950
<u>TOTAL REVENUES</u>	<u>\$ 13,256</u>	<u>\$ 74,913</u>	<u>\$ 8,750</u>	<u>\$ -</u>	<u>\$ 460</u>	<u>\$ 62,950</u>
<u>EXPENDITURES</u>						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,504
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	2,780	34,566	7,908	-	240	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 2,780</u>	<u>\$ 34,566</u>	<u>\$ 7,908</u>	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 63,504</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 10,476</u>	<u>\$ 40,347</u>	<u>\$ 842</u>	<u>\$ -</u>	<u>\$ 220</u>	<u>\$ (551)</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 10,476</u>	<u>\$ 40,347</u>	<u>\$ 842</u>	<u>\$ -</u>	<u>\$ 220</u>	<u>\$ (551)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>6,761</u>	<u>2,101</u>	<u>21</u>	<u>3,905</u>	<u>4,918</u>	<u>51,211</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 17,237</u>	<u>\$ 42,448</u>	<u>\$ 863</u>	<u>\$ 3,905</u>	<u>\$ 5,138</u>	<u>\$ 50,660</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

	VICTIMS OF CRIME	SHERIFF'S DONATION	SHERIFF'S AUXILIARY	CEMETERY REHABILITATION GRANT	KENTUCKY DATA LINK	INJURY PREVENTION GRANT
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Federal financial assistance	45,197	-	-	-	-	17,630
State financial assistance	-	1,865	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	18,493	5,110	82	-	-
<b>TOTAL REVENUES</b>	<b>\$ 45,197</b>	<b>\$ 20,358</b>	<b>\$ 5,110</b>	<b>\$ 82</b>	<b>\$ -</b>	<b>\$ 17,630</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 5,130	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	40,019	-	-	-	-	-
Public safety	-	16,282	6,277	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	3,500	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,019</b>	<b>\$ 19,782</b>	<b>\$ 6,277</b>	<b>\$ -</b>	<b>\$ 5,130</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 5,178</b>	<b>\$ 576</b>	<b>\$ (1,167)</b>	<b>\$ 82</b>	<b>\$ (5,130)</b>	<b>\$ 17,630</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 5,178</b>	<b>\$ 576</b>	<b>\$ (1,167)</b>	<b>\$ 82</b>	<b>\$ (5,130)</b>	<b>\$ 17,630</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>11,673</b>	<b>11,710</b>	<b>4,748</b>	<b>(82)</b>	<b>5,130</b>	<b>(17,630)</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 16,851</b>	<b>\$ 12,286</b>	<b>\$ 3,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

	CHIEF JUDGES TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST	METHAMPHETAMINE GRANT	COPS GRANT	PROSECUTOR BASED VICTIM ASSISTANCE PROGRAM	GRANT CLEARING
<b>REVENUES</b>							
General property tax	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	5,924	4,020	-	-	-	-
Interest income	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	94,000	-	-	-
State financial assistance	-	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 5,924</b>	<b>\$ 4,020</b>	<b>\$ 94,000</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
General and administrative	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
Bond principal and interest	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	395	-	-
Public safety	-	-	2,223,00	118,885	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,223</b>	<b>\$ 118,885</b>	<b>395</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 5,924</b>	<b>\$ 1,797</b>	<b>\$ (24,885)</b>	<b>(395)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
Operating transfers out	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 5,924</b>	<b>\$ 1,797</b>	<b>\$ (24,885)</b>	<b>(395)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>350</b>	<b>15,811</b>	<b>15,102</b>	<b>2,706</b>	<b>597</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 350</b>	<b>\$ 21,735</b>	<b>\$ 16,899</b>	<b>\$ (22,179)</b>	<b>\$ 202</b>	<b>\$ -</b>	<b>\$ -</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

	MARRIED FAMILY DOMESTIC VIOLENCE	IHDA COLP #9 HOUSING REHAB	DCEO HOUSING REHAB COLP #9	RECYCLING GRANT	COAL VALLEY WATER	SELF-INSURANCE BOND
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,535,293
Mobile home privilege tax	-	-	-	-	-	8,902
Payment in lieu of tax	-	-	-	-	-	6,999
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	1,079
Federal financial assistance	-	-	185,369	-	196,777	-
State financial assistance	-	55,120	-	6,495	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	100,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 55,120</b>	<b>\$ 185,369</b>	<b>\$ 6,495</b>	<b>\$ 196,777</b>	<b>\$ 1,652,273</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ 1,560	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	1,090,613
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	2,325	61,120	167,734	-	78,304	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,325</b>	<b>\$ 61,120</b>	<b>\$ 167,734</b>	<b>\$ 1,560</b>	<b>\$ 78,304</b>	<b>\$ 1,090,613</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (2,325)</b>	<b>\$ (6,000)</b>	<b>\$ 17,635</b>	<b>\$ 4,935</b>	<b>\$ 118,473</b>	<b>\$ 561,660</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ 2,325	-	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	(480,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (480,000)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (6,000)</b>	<b>\$ 17,635</b>	<b>\$ 4,935</b>	<b>\$ 118,473</b>	<b>\$ 81,660</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-</b>	<b>6,000</b>	<b>(17,635)</b>	<b>(2,274)</b>	<b>(118,473)</b>	<b>115,983</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,661</b>	<b>\$ -</b>	<b>\$ 197,643</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2010**

	COPS IN SCHOOL	IEMA TCIP GRANT	CORONER'S CREMATION	MARS GRANT	WILLIAMSON COUNTY HIGHWAY BOND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,369,223
Mobile home privilege tax	-	-	-	-	-	25,200
Payment in lieu of tax	-	-	-	-	-	21,889
Motor fuel tax allotments	-	-	-	-	-	1,837,204
Fees for services	-	-	-	-	-	2,002,452
Interest income	-	-	-	-	83	34,120
Federal financial assistance	-	-	-	100,000	-	1,194,420
State financial assistance	-	-	-	-	-	84,912
Department of Transportation	-	-	-	-	-	153,435
Reimbursement of expenditures	-	-	-	-	-	191,752
Miscellaneous receipts	-	-	3,593	-	115,131	1,370,325
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,593</b>	<b>\$ 100,000</b>	<b>\$ 115,214</b>	<b>\$ 1,284,932</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ 3,490	\$ -	\$ -	\$ -	\$ 1,395,654
Bond principal and interest	-	-	-	-	-	1,090,613
Judiciary and court related	-	-	-	-	-	447,743
Public safety	5,000	-	-	-	-	304,928
Public welfare	-	-	-	100,000	-	622,335
Transportation	-	-	-	-	110,000	5,472,066
Capital outlay	-	-	-	-	-	192,210
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,000</b>	<b>\$ 3,490</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 110,000</b>	<b>\$ 9,525,549</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (5,000)</b>	<b>\$ (3,490)</b>	<b>\$ 3,593</b>	<b>\$ -</b>	<b>\$ 5,214</b>	<b>\$ 1,759,383</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 671,676
Operating transfers out	-	-	-	-	-	(2,076,837)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,405,161)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (5,000)</b>	<b>\$ (3,490)</b>	<b>\$ 3,593</b>	<b>\$ -</b>	<b>\$ 5,214</b>	<b>\$ 354,222</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115</b>	<b>10,345,641</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ (3,490)</b>	<b>\$ 3,593</b>	<b>\$ -</b>	<b>\$ 5,329</b>	<b>\$ 10,699,863</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**NOVEMBER 30, 2010**

	<u>CAPITAL IMPROVEMENT TRUST</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 4,017	\$ 4,017
Due from other funds	-	-
<b><u>TOTAL ASSETS</u></b>	<u>\$ 4,017</u>	<u>\$ 4,017</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Due to others	219	219
<b><u>TOTAL LIABILITIES</u></b>	<u>\$ 219</u>	<u>\$ 219</u>
 <b><u>FUND BALANCE</u></b>		
Unrestricted	\$ -	\$ -
Restricted:		
Capital project funds	3,798	3,798
<b><u>TOTAL FUND BALANCE</u></b>	<u>\$ 3,798</u>	<u>\$ 3,798</u>
 <b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>\$ 4,017</u>	<u>\$ 4,017</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**NOVEMBER 30, 2010**

	CAPITAL IMPROVEMENT TRUST	TOTAL NONMAJOR CAPITAL PROJECT FUNDS
<b><u>REVENUES</u></b>		
Miscellaneous receipts	\$ -	\$ -
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>EXPENDITURES</u></b>		
General and administrative	\$ 113,899	\$ 113,899
Capital outlay	111,942	111,942
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 225,841</u></b>	<b><u>\$ 225,841</u></b>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<b><u>\$ (225,841)</u></b>	<b><u>\$ (225,841)</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Operating transfers in	\$ 200,000	\$ 200,000
Operating transfers out	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ 200,000</u></b>	<b><u>\$ 200,000</u></b>
<b><u>CHANGE IN FUND BALANCE</u></b>	<b><u>\$ (25,841)</u></b>	<b><u>\$ (25,841)</u></b>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<b><u>29,639</u></b>	<b><u>29,639</u></b>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<b><u>\$ 3,798</u></b>	<b><u>\$ 3,798</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**NOVEMBER 30, 2010**

	<u>DEBT SERVICE</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 2,733	\$ 2,733
Due from other funds	-	-
<b><u>TOTAL ASSETS</u></b>	<u>\$ 2,733</u>	<u>\$ 2,733</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Due to others	\$ -	\$ -
<b><u>TOTAL LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>		
Restricted for debt service	\$ 2,733	\$ 2,733
<b><u>TOTAL FUND BALANCE</u></b>	<u>\$ 2,733</u>	<u>\$ 2,733</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>\$ 2,733</u>	<u>\$ 2,733</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.





**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR DEBT SERVICE FUNDS**  
**NOVEMBER 30, 2010**

	DEBT SERVICE	TOTAL NONMAJOR DEBT SERVICE FUNDS
<b><u>REVENUES</u></b>		
General property tax	\$ -	\$ -
Mobile home privilege tax	-	-
Payment in lieu of tax	-	-
Interest income	-	-
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>EXPENDITURES</u></b>		
General and administrative	\$ -	\$ -
Bond principal and interest	-	-
Capital outlay	-	-
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Operating transfers in	\$ -	\$ -
Operating transfers out	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>CHANGE IN FUND BALANCE</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<b><u>2,733</u></b>	<b><u>2,733</u></b>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<b><u>\$ 2,733</u></b>	<b><u>\$ 2,733</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR INTERNAL SERVICE FUNDS**  
**NOVEMBER 30, 2010**

	<u>RETIREE HEALTH INSURANCE</u>	<u>TOTAL NONMAJOR INTERNAL SERVICE FUNDS</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 147,823	\$ 147,823
Other receivables	-	-
Due from other funds	-	-
<b><u>TOTAL ASSETS</u></b>	<u>\$ 147,823</u>	<u>\$ 147,823</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
Due to others	-	-
<b><u>TOTAL LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>NET ASSETS</u></b>		
Unrestricted	\$ -	\$ -
Restricted:		
Internal service funds	147,823	147,823
<b><u>TOTAL NET ASSETS</u></b>	<u>\$ 147,823</u>	<u>\$ 147,823</u>
<b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>	<u>\$ 147,823</u>	<u>\$ 147,823</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**NONMAJOR INTERNAL SERVICE FUNDS**  
**NOVEMBER 30, 2010**

	<b><u>RETIREE HEALTH INSURANCE</u></b>	<b><u>TOTAL NONMAJOR INTERNAL SERVICE FUNDS</u></b>
<b><u>OPERATING REVENUES</u></b>		
General property tax	\$ -	\$ -
Mobile home tax	-	-
Payment in lieu of tax	-	-
Interest income	189	189
Reimbursement of expenditures	-	-
Miscellaneous receipts	-	-
<b><u>TOTAL OPERATING REVENUES</u></b>	<b><u>\$ 189</u></b>	<b><u>\$ 189</u></b>
<b><u>OPERATING EXPENSES</u></b>		
General and administrative	\$ 33,790	\$ 33,790
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>\$ 33,790</u></b>	<b><u>\$ 33,790</u></b>
<b><u>OPERATING INCOME (LOSS)</u></b>	<b><u>\$ (33,601)</u></b>	<b><u>\$ (33,601)</u></b>
<b><u>TRANSFERS IN AND (OUT)</u></b>		
Operating transfers in	\$ 91,083	\$ 91,083
Operating transfers out	-	-
<b><u>TOTAL TRANSFERS IN AND (OUT)</u></b>	<b><u>\$ 91,083</u></b>	<b><u>\$ 91,083</u></b>
<b><u>CHANGE IN NET ASSETS</u></b>	<b><u>\$ 57,482</u></b>	<b><u>\$ 57,482</u></b>
<b><u>NET ASSETS, BEGINNING OF YEAR</u></b>	<b><u>90,341</u></b>	<b><u>90,341</u></b>
<b><u>NET ASSETS, END OF YEAR</u></b>	<b><u>\$ 147,823</u></b>	<b><u>\$ 147,823</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR INTERNAL SERVICE FUNDS**  
**NOVEMBER 30, 2010**

	<u>RETIREE HEALTH INSURANCE</u>	<u>TOTAL NONMAJOR INTERNAL SERVICE FUNDS</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash received for current services	\$ -	\$ -
Cash received for other operations	-	-
Cash paid for salaries and benefits	(33,790)	(33,790)
<b><u>Net Cash Provided (Used) by Operating Activities</u></b>	<b><u>\$ (33,790)</u></b>	<b><u>\$ (33,790)</u></b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES:</u></b>		
Transfers from other funds	\$ 91,083	\$ 91,083
Transfers to other funds	-	-
<b><u>Net Cash Provided (Used) by Financing Activities</u></b>	<b><u>\$ 91,083</u></b>	<b><u>\$ 91,083</u></b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Interest on bank deposits and investments	\$ 189	\$ 189
<b><u>Net Increase (Decrease) in Cash and Cash Equivalents</u></b>	<b><u>\$ 57,482</u></b>	<b><u>\$ 57,482</u></b>
<b><u>Beginning Cash and Cash Equivalents at December 1, 2009</u></b>	<b><u>90,341</u></b>	<b><u>90,341</u></b>
<b><u>Ending Cash and Cash Equivalents at November 30, 2010</u></b>	<b><u>\$ 147,823</u></b>	<b><u>\$ 147,823</u></b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Operating Income (Loss)	\$ (33,790)	\$ (33,790)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Changes in Assets and Liabilities:		
(Increase) Decrease in due from others	\$ -	\$ -
Increase (Decrease) in salaries and benefits payable	-	-
Total Adjustments	\$ -	\$ -
<b><u>Net Cash Provided (Used) by Operating Activities</u></b>	<b><u>\$ (33,790)</u></b>	<b><u>\$ (33,790)</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



WILLIAMSON COUNTY GOVERNMENT  
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS  
NOVEMBER 30, 2010

	STATE SHARE RENTAL HOUSING	INHERITANCE TAX	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 715,617	\$ 268,716	\$ -	\$ 29,390
Other receivables	-	-	62,178,392	-	-	15,951
Due from other funds	8,091	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 8,091</b>	<b>\$ -</b>	<b>\$ 62,894,009</b>	<b>\$ 268,716</b>	<b>\$ -</b>	<b>\$ 45,341</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Tax available for distribution	\$ -	\$ -	\$ 544,299	\$ -	\$ -	\$ -
Overpayments	-	-	446,663	-	-	-
Due to other funds	-	-	375	-	-	-
Agency funds due others	5,654	-	-	268,716	-	58,987
Deferred charges	-	-	61,902,672	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 5,654</b>	<b>\$ -</b>	<b>\$ 62,894,009</b>	<b>\$ 268,716</b>	<b>\$ -</b>	<b>\$ 58,987</b>
<b>NET ASSETS</b>						
Restricted for trust purposes	\$ 2,437	\$ -	\$ -	\$ -	\$ -	\$ (13,646)
<b>TOTAL NET ASSETS</b>	<b>\$ 2,437</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13,646)</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 8,091</b>	<b>\$ -</b>	<b>\$ 62,894,009</b>	<b>\$ 268,716</b>	<b>\$ -</b>	<b>\$ 45,341</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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WILLIAMSON COUNTY GOVERNMENT  
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS  
NOVEMBER 30, 2010

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND	SENIOR CITIZENS TAX COLLECTION TRUST
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 4,574	\$ 103,520	\$ 1,377	\$ -
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,574</u>	<u>\$ 103,520</u>	<u>\$ 1,377</u>	<u>\$ -</u>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Agency funds due others	-	-	4,362	103,520	1,377	-
Deferred charges	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,362</u>	<u>\$ 103,520</u>	<u>\$ 1,377</u>	<u>\$ -</u>
<b>NET ASSETS</b>						
Restricted for trust purposes	\$ -	\$ -	212	-	-	-
<b>TOTAL NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,574</u>	<u>\$ 103,520</u>	<u>\$ 1,377</u>	<u>\$ -</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2010**

	UNIVERSITY OF ILLINOIS	COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST	TOTAL AGENCY FUNDS
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 3,211	\$ 1,873,818	\$ 3,000,223
Other receivables	-	-	10	-	3,262	62,197,615
Due from other funds	-	-	39	223	125	8,478
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49</b>	<b>\$ 3,434</b>	<b>\$ 1,877,205</b>	<b>\$ 65,206,316</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,299
Overpayments	-	-	-	-	-	446,663
Due to other funds	-	-	-	-	147,160	147,535
Agency funds due others	-	-	49	-	1,483,626	1,926,291
Deferred charges	-	-	-	-	-	61,902,672
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49</b>	<b>\$ -</b>	<b>\$ 1,630,786</b>	<b>\$ 64,967,460</b>
<b>NET ASSETS</b>						
Restricted for trust purposes	\$ -	\$ -	\$ -	\$ 3,434	\$ 246,419	\$ 238,856
<b>TOTAL NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,434</b>	<b>\$ 246,419</b>	<b>\$ 238,856</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49</b>	<b>\$ 3,434</b>	<b>\$ 1,877,205</b>	<b>\$ 65,206,316</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2010**

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	STATE SHARE RENTAL HOUSING	INHERITANCE TAX	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
<b>ADDITIONS</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 18,338	\$ -
Mobile home privilege tax	-	-	-	-	102	-
Payment in lieu of tax	-	-	-	-	86	-
Fees for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Occupancy tax	-	-	-	-	-	635,554
Inheritance tax	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
Tax redemptions	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
<b>TOTAL ADDITIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,526</b>	<b>\$ 635,554</b>
<b>DEDUCTIONS</b>						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,200
Judiciary and court related	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Public welfare	93,124	-	-	-	18,526	-
<b>TOTAL DEDUCTIONS</b>	<b>\$ 93,124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,526</b>	<b>\$ 649,200</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (93,124)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13,646)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ 89,172	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 89,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET ASSETS AFTER TRANSFERS</b>	<b>\$ (3,952)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13,646)</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>6,389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 2,437</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13,646)</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2010**

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND	SENIOR CITIZENS TAX COLLECTION TRUST
<b>ADDITIONS</b>						
General property tax	\$ 347,831	\$ 318,389	\$ -	\$ 1,360,624	\$ -	\$ 85,413
Mobile home privilege tax	1,922	1,759	-	6,550	-	473
Payment in lieu of tax	1,624	1,486	-	5,533	-	399
Fees for services	-	-	7,196	-	-	-
Interest income	-	-	14	-	-	-
Occupancy tax	-	-	-	-	-	-
Inheritance tax	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
Tax redemptions	-	-	53,353	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
<b>TOTAL ADDITIONS</b>	<b>\$ 351,377</b>	<b>\$ 321,634</b>	<b>\$ 60,563</b>	<b>\$ 1,372,707</b>	<b>\$ -</b>	<b>\$ 86,285</b>
<b>DEDUCTIONS</b>						
General and administrative	\$ -	\$ -	\$ 53,490	\$ 1,329,256	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Public welfare	351,377	321,634	-	-	-	-
<b>TOTAL DEDUCTIONS</b>	<b>\$ 351,377</b>	<b>\$ 321,634</b>	<b>\$ 53,490</b>	<b>\$ 1,329,256</b>	<b>\$ -</b>	<b>\$ 86,285</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,073</b>	<b>\$ 43,451</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(7,058)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,058)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET ASSETS AFTER TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ 43,451</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>197</b>	<b>(43,451)</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2010**

	UNIVERSITY OF ILLINOIS	COOPERATIVE EXTENSION TAX COLLECTION	TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES	TRUST	TOTAL AGENCY FUNDS
<b>ADDITIONS</b>								
General property tax	\$ 113,799			\$ -	\$ -			\$ 2,244,394
Mobile home privilege tax	629			-	-			11,435
Payment in lieu of tax	531			-	-			9,659
Fees for services	-			1,255	4,957	1,325,434		1,338,842
Interest income	-			-	-	6,862		6,876
Occupancy tax	-			-	-	-		635,554
Inheritance tax	-			-	-	-		-
Miscellaneous receipts	-			-	-	19,224		19,224
Tax redemptions	-			-	-	-		53,353
Federal financial assistance	-			-	-	-		-
State financial assistance	-			-	-	-		-
<b>TOTAL ADDITIONS</b>	<b>\$ 114,959</b>			<b>\$ 1,255</b>	<b>\$ 4,957</b>	<b>\$ 1,351,520</b>		<b>\$ 4,319,337</b>
<b>DEDUCTIONS</b>								
General and administrative	\$ -			\$ 1,255	\$ 2,851	\$ -		\$ 2,036,052
Judiciary and court related	-			-	-	26,482		26,482
Public health	-			-	-	-		673,011
Public welfare	-			-	-	-		312,894
<b>TOTAL DEDUCTIONS</b>	<b>\$ 114,959</b>			<b>\$ 1,255</b>	<b>\$ 2,851</b>	<b>\$ 26,482</b>		<b>\$ 3,048,439</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ 2,106</b>	<b>\$ 1,325,038</b>		<b>\$ 1,270,898</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in	\$ -			\$ -	\$ -	\$ -		\$ 89,172
Operating transfers out	-			-	-	(1,311,389)		(1,318,447)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,311,389)</b>		<b>\$ (1,229,275)</b>
<b>CHANGE IN NET ASSETS AFTER TRANSFERS</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ 2,106</b>	<b>\$ 13,649</b>		<b>\$ 41,623</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>\$ -</b>			<b>\$ -</b>	<b>1,328</b>	<b>232,770</b>		<b>197,233</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ 3,434</b>	<b>\$ 246,419</b>		<b>\$ 238,856</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**ASSESSED VALUATIONS, TAX RATES, TAX EXTENSIONS AND COLLECTIONS**  
**FOR THE TAX LEVY YEARS ENDED NOVEMBER 30, 2010, 2009, AND 2008**

	2009 Levy Payable 2010	2008 Levy Payable 2009	2007 Levy Payable 2008
<b>ASSESSED VALUATIONS</b>	<b>\$ 890,874,876</b>	<b>\$ 866,934,540</b>	<b>\$ 849,328,804</b>
<b>TAX RATES PER \$100</b>			
County General Fund	0.42827	0.25693	0.17364
Public Health Fund (Bi-County)	0.03946	0.03975	0.03360
Municipal Retirement Fund	0.15562	0.16118	0.25476
Mental Health Fund	0.03612	0.03638	0.03864
Public Building Commission Fund	0.15423	0.13542	0.13388
County Highway General Fund	0.08113	0.09131	0.08764
Unit Special Bridge Fund	0.02362	0.04561	0.04377
Highway Special Bridge Fund	0.02362	0.04525	0.04343
Unit Road and Bridge Fund	0.08465	0.14932	0.14331
Federal Aid Matching Fund	0.02408	0.04525	0.04343
Gravel Road Tax Fund	0.04493	0.04525	0.04343
University of Illinois Cooperative Extension Fund	0.01291	0.01300	0.01311
Child Advocacy Center Fund	0.00208	0.00210	0.00211
Senior Citizens Fund	0.00969	0.00977	0.00977
Self-Insurance Bond Fund	0.17419	0.17903	0.18407
ICRMT Self-Insurance	0.11767	0.00000	0.00000
Liability Insurance Fund	0.00010	0.02894	0.00062
Workmen's Compensation Fund	0.00060	0.00065	0.00062
Unemployment Insurance Fund	0.00010	0.00330	0.00312
<b>TOTAL TAX RATES</b>	<b>1.41307</b>	<b>1.28844</b>	<b>1.25295</b>
<b>TAX EXTENSIONS</b>			
County General Fund	\$ 3,815,350	\$ 2,227,415	\$ 1,474,775
Public Health Fund (Bi-County)	351,540	344,605	317,904
Municipal Retirement Fund	1,386,379	1,397,325	2,163,750
Mental Health Fund	321,784	315,391	295,651
Public Building Commission Fund	1,373,996	1,174,003	1,137,081
County Highway General Fund	722,767	791,598	744,352
Unit Special Bridge Fund	210,425	395,409	371,751
Highway Special Bridge Fund	210,425	392,288	368,863
Unit Road and Bridge Fund (Less 30% municipal share)	754,126	906,155	852,021
Federal Aid Matching Fund	214,523	392,288	368,864
Gravel Road Tax Fund	400,270	392,288	368,864
University of Illinois Cooperative Extension Fund	115,012	112,701	111,347
Child Advocacy Center Fund	18,530	18,206	17,921
Senior Citizens Fund	86,326	84,700	82,979
Self-Insurance Bond Fund	1,511,815	1,552,073	1,563,359
ICRMT Self-Insurance	1,048,292	-	-
Liability Insurance Fund	891	250,891	5,266
Workmen's Compensation Fund	5,345	5,635	5,266
Unemployment Insurance Fund	891	28,609	26,499
<b>TOTAL TAX EXTENSIONS</b>	<b>\$ 12,548,687</b>	<b>\$ 10,781,580</b>	<b>\$ 10,276,513</b>
<b>TAX COLLECTIONS</b>			
County General Fund	\$ 3,796,717	\$ 2,212,652	\$ 1,464,660
Public Health Fund (Bi-County)	349,701	342,209	316,683
Municipal Retirement Fund	1,379,072	1,385,946	2,148,955
Mental Health Fund	320,101	313,193	292,640
Public Building Commission Fund	1,366,967	1,165,733	1,129,263
County Highway General Fund	720,742	787,788	740,635
Unit Special Bridge Fund	209,554	393,508	369,901
Highway Special Bridge Fund	209,685	390,317	367,007
Unit Road and Bridge Fund (less 30% municipal share)	515,645	883,806	827,153
Highway Gravel and Rock	398,167	389,545	366,333
Federal Aid Matching Fund	213,778	390,409	367,032
University of Illinois Cooperative Extension Fund	114,410	111,906	110,573
Child Advocacy Center Fund	18,433	18,077	17,795
Senior Citizens Fund	85,874	84,103	82,396
Self-Insurance Bond Fund	1,543,647	1,540,870	1,552,759
ICRMT Self-Insurance	1,043,732	-	-
Liability Insurance Fund	658	249,503	5,230
Workmen's Compensation Fund	5,317	5,595	5,230
Unemployment Insurance Fund	861	28,406	26,317
<b>TOTAL TAX COLLECTIONS</b>	<b>\$ 12,293,061</b>	<b>\$ 10,693,566</b>	<b>\$ 10,190,562</b>
<b>PERCENTAGE OF COLLECTIONS</b>	<b>97.9629%</b>	<b>99.1837%</b>	<b>99.1636%</b>

*(Sources: Williamson County Tax Collector and Williamson County Clerk's 2009/2010 Rate Book)*

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LEGAL DEBT MARGIN**  
**NOVEMBER 30, 2010**

*Assessed Valuation (Calendar Year 2009 Payable 2010)	\$ 890,874,876
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>

**LEGAL DEBT LIMITATION**

Less: Qualified Bonded Indebtedness - November 30, 2010	<u>(25,260,000)</u>
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**LEGAL DEBT MARGIN**

	<u>\$ 352,653</u>
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**\*(Source: Williamson County Tax Rate Book)**

**\*\* (Source: Illinois Compiled Statutes)**

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL MAJOR FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
General	Major	Receipt of local property taxes, fees, salary reimbursements and state payments for the County's share of various taxes, etc. Also, disbursement of these funds for all general County expenditures, except those specifically associated with other funds.
Capital Projects Fund	Major	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.
Jail Construction Fund	Major	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Animal Control	Special Revenue	Receipt of animal control fees and related disbursements.
Animal Control Memorial	Special Revenue	Receipt of animal control donations and related disbursements.
Assessment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future court related disbursements.
Assessor's Mapping	Special Revenue	Accumulation of fees from the Circuit Clerk to defray the cost of implementing and maintaining the County's Geographic Information System.
Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment for the court system.
Cemetery Rehabilitation Grant	Special Revenue	Receipt and subsequent distribution of Cemetery Rehabilitation Grant Funds.
Chief Judge's Trust	Special Revenue	Accumulation of receipts from the 1 <sup>st</sup> Circuit counties for the expenses of the chief judge's office.
Circuit Clerk Operation Add-on	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.
Coal Valley Water	Special Revenue	Receipt and disbursement of grant funds for the specified grant purpose.
Computer and Photo	Special Revenue	Accumulation of receipts from the County Clerk for future statutorily approved purchases.
Condemnation	Special Revenue	Accounting for proceeds of condemnation actions and disbursement to proper recipients.
Cops in School	Special Revenue	Receipt and disbursement of grant funds for the specified grant purpose.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Cops Methamphetamine Grant	Special Revenue	Receipt and disbursement of grant funds for the specified grant purpose.
Coroner's Cremation	Special Revenue	Receipt and disbursement of cremation fees.
Coroner's Morgue	Special Revenue	Receipt of donations and disbursement of funds for building and maintaining the Coroner's morgue.
County Clerk	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
County Drug Forfeiture	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
County Highway General	Special Revenue	Receipt and disbursement of property taxes and funds for County Highway General Fund expenditures.
Courthouse Security	Special Revenue	Accumulation of receipts from the Circuit Clerk for courthouse security expenditures.
Document Storage	Special Revenue	Receipt of filing fees for all court cases filed with Circuit Clerk and disbursements for maintenance of storage system.
DCEO Housing Rehab Colp #9	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
Economic Development Revolving Loan	Special Revenue	Receipt of loan payments from local businesses; accumulation of these receipts for future loans to be made.
EMA	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
Federal Aid Matching	Special Revenue	Receipt and disbursement of property taxes and local funds for specific federal aid projects.
General Assistance	Special Revenue	Receipt and disbursement of local funds for assistance to individuals.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Geographic Information System	Special Revenue	Receipt and subsequent disbursement of geographic information system fees from the County Clerk.
Grant Clearing	Special Revenue	Receipt and disbursement of grant fund for the specified grant purpose.
Gravel Road Tax	Special Revenue	Receipt and disbursement of property taxes and local funds for specific road projects.
Homeland Security	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
IEMA TCIP Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
IHDA Colp #9 Housing Rehab	Special Revenue	Receipt and disbursement of grant funds for the specified grant purpose.
Injury Prevention Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
Kentucky Data Link	Special Revenue	Receipt of cash bond for highway projects.
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Liability Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for liability insurance premiums.
Married Family Domestic Violence	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
MARS Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
Mobile Home Indemnity	Special Revenue	Accumulation of fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Motor Fuel Tax	Special Revenue	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.





**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Non-resident/Indemnity Trust	Special Revenue	Receipt of unclaimed funds which are turned over to the rightful owners (if found) or to the State after statutory period elapses. Also accumulates fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Police Vehicle Trust	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to purchase squad cars.
Prosecutor Based Victim Assistance	Special Revenue	Receipt and disbursement of donations for the purpose of preventing violence against women.
Recycling Grant	Special Revenue	Receipt and disbursement of grant funds to purchase recycling equipment.
Rental Housing Program	Special Revenue	Receipt and disbursement of rental housing fees charged by the County Clerk to record qualified documents.
Revolving Loan	Special Revenue	Receipt of loan payments from local businesses; accumulation of these receipts for future loans to be made.
Self-Insurance Bond	Special Revenue	Accumulation of receipts for the purpose of paying bond principal repayments, bond interest, and premiums.
Sheriff's Fees	Special Revenue	Accumulation of fees and fines; subsequently transferred to the General Fund.
Sheriff's Auxiliary	Special Revenue	Receipt and subsequent disbursement of auxiliary receipts.
Sheriff's Donation	Special Revenue	Receipt and disbursement of donations for the purpose of fulfilling donor specific requests.
Sheriff's Drug Forfeiture	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
Sheriff's DUI Equipment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future Sheriff DUI equipment purchases.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Sheriff's Medical Costs	Special Revenue	Receipt and subsequent disbursement of fees collected by the Circuit Clerk for inmate medical expenses.
State's Attorney	Special Revenue	Accumulation of fees from the Circuit Clerk subsequently transferred to the General Fund.
State's Attorney Federal Drug	Special Revenue	Receipt and subsequent disbursement of federal funds received from drug forfeiture cases.
Township Bridge	Special Revenue	Expenditure of state funds for repair and construction of bridges.
Traffic Safety Day	Special Revenue	Receipts from donations by local businesses and sales from program merchandise and subsequent disbursements for education of traffic safety.
Treasurer's Automation	Special Revenue	Accumulation of receipts from tax sales for future purchase of automation equipment and expenses for the Treasurer's Office.
Unemployment	Special Revenue	Receipt of property taxes and reimbursements for subsequent disbursement for unemployment insurance payments.
Unit Motor Fuel Tax	Special Revenue	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.
Unit Road and Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County road and bridge construction and/or repair.
Unit Special Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County bridge construction and repair.
Victims of Crime	Special Revenue	Receipt and disbursement of grant funds for the purpose of protecting victim rights.
Vital Records	Special Revenue	Receipt and subsequent disbursement of fees from the County Clerk for the reproduction and recording of birth and death records.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Williamson County Highway Bond	Special Revenue	Receipt of cash bond for highway projects.
Workmen's Compensation	Special Revenue	Receipt of property taxes and reimbursements for subsequent disbursement for workmen's compensation related expenses.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR CAPITAL PROJECTS FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Capital Improvement Trust	Capital Project	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR DEBT SERVICE FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Debt Service	Debt Service	Receipt and subsequent disbursement of loan proceeds.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION**  
**PROPRIETARY INTERNAL SERVICE FUNDS – MAJOR AND NONMAJOR**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Employee Health Insurance	Internal Service Major Fund	Receipt and disbursement of County and employee funds for expenditures of the County's Employees' Health Insurance program.
ICRMT Self Insurance	Internal Service Major Fund	Receipt of funding for and subsequent disbursement for expenditures for self-insurance purposes.
Illinois Municipal Retirement	Internal Service Major Fund	Receipt of funding for and subsequent disbursement of County and employee funds for expenditures to the Illinois Municipal Retirement System.
Retiree Health Insurance	Internal Service Nonmajor Fund	Collection of County contributions for the administration of the Retiree Health Insurance Program.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION**  
**FIDUCIARY TRUST FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Bed Tax	Trust	Receipt of bed tax from county hotels and motels and subsequent disbursement to the Williamson County Tourism Bureau.
Bi-County Health Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local health department.
Child Advocacy Center Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local Child Advocacy Center.
Circuit Clerk Fees Trust	Trust	Accounting for proceeds of the Circuit Clerk (bail receipts, fines, etc.) and distribution to proper recipients and other funds.
County Clerk Real Estate Tax Redemption	Trust	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on real estate parcels.
Dispute Resolution	Trust	Accumulation of receipts from the Circuit Clerk's office for disbursement to dispute resolution centers.
Inheritance Tax	Trust	Receipt of inheritance and estate taxes from decedents and subsequent transfer to the State of Illinois.
Liquor License & Fingerprinting	Trust	Receipt of liquor license and fingerprinting fees collected by the County Clerk and subsequent transfer to the State of Illinois.
Mental Health Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local mental health board.
Mobile Home Tax Redemption	Trust	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on mobile home parcels.
Public Building Commission Tax Collection Trust	Trust	Receipt of property taxes for distribution to the Williamson County Public Building Commission.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION**  
**FIDUCIARY TRUST FUNDS**  
**NOVEMBER 30, 2010**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Senior Citizens Tax Collection Trust	Trust	Receipt of property taxes for distribution to a local senior citizens program.
State Share Rental Housing	Trust	Receipt of rental housing fees charged by the County Clerk for recording qualified documents and subsequent disbursement to the State of Illinois.
Tax Collector Trust	Trust	Collection of property taxes, mobile home taxes and various fees, and payments in lieu of taxes with subsequent disbursement to the various county taxing districts.
Unclaimed Bail Bond	Trust	Receipt of unclaimed bail bonds upon expiration of statute of limitations to be distributed to property owners.
University of Illinois Cooperative Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local extension office.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.





**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF COMPONENT UNIT ACTIVITY**  
**STATEMENT OF NET ASSETS**  
**NOVEMBER 30, 2010**

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	Williamson County 911	Williamson County Public Building Commission	Total
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS:</b>			
Cash and cash equivalents	\$ 517,825	\$ 1,721,289	\$ 2,239,114
Other receivables	43,659	1,620,793	1,664,452
Prepays	-	12,695	12,695
<b>CAPITAL ASSETS:</b>			
Land	-	428,295	428,295
Buildings	-	11,770,447	11,770,447
Equipment	47,328	98,323	145,651
Improvements	-	7,360	7,360
Infrastructure	-	224,156	224,156
Accumulated depreciation	-	(5,141,120)	(5,141,120)
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 608,812</u></b>	<b><u>\$ 10,742,238</u></b>	<b><u>\$ 11,351,050</u></b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b><u>LIABILITIES</u></b>			
<b>CURRENT LIABILITIES:</b>			
Accounts payable	\$ 8,901	\$ 45,462	\$ 54,363
Note Payable	19,558	5,510,000	19,558
<b>NONCURRENT LIABILITIES:</b>			
Compensated Absences	-	13,547	13,547
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 28,459</u></b>	<b><u>\$ 5,569,009</u></b>	<b><u>\$ 5,597,468</u></b>
<b><u>NET ASSETS</u></b>			
Unrestricted	\$ 533,025	\$ 1,877,461	\$ 2,410,486
Restricted	-	-	-
Investment in capital assets	47,328	3,295,768	3,343,096
<b><u>TOTAL NET ASSETS</u></b>	<b><u>\$ 580,353</u></b>	<b><u>\$ 5,173,229</u></b>	<b><u>\$ 5,753,582</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF COMPONENT UNIT ACTIVITY**  
**STATEMENT OF ACTIVITIES**  
**NOVEMBER 30, 2010**

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	Williamson County 911	Williamson County Public Building Commission	Total
<b><u>GOVERNMENTAL ACTIVITIES:</u></b>			
General and administrative	\$ -	\$ 1,263,941	\$ 1,263,941
Public safety	613,833	-	613,833
Interest expense	-	133,331	133,331
<b><u>TOTAL PRIMARY GOVERNMENT</u></b>	<b><u>\$ 613,833</u></b>	<b><u>\$ 1,397,272</u></b>	<b><u>\$ 2,011,105</u></b>
<b><u>GENERAL REVENUES AND TRANSFERS:</u></b>			
Taxes:			
Property taxes	\$ -	\$ 2,839,136	\$ 2,839,136
Fees for services	528,861	-	528,861
Interest income	12,048	8,390	20,438
Miscellaneous	15,800	36,454	52,254
Transfers	-	-	-
<b><u>TOTAL GENERAL REVENUES AND TRANSFERS</u></b>	<b><u>\$ 556,709</u></b>	<b><u>\$ 2,883,980</u></b>	<b><u>\$ 3,440,689</u></b>
<b><u>CHANGE IN NET ASSETS</u></b>	<b><u>\$ (57,124)</u></b>	<b><u>\$ 1,486,708</u></b>	<b><u>\$ 1,429,584</u></b>
<b><u>NET ASSETS - BEGINNING OF YEAR</u></b>	<b><u>637,477</u></b>	<b><u>3,686,521</u></b>	<b><u>4,323,998</u></b>
<b><u>NET ASSETS - END OF YEAR</u></b>	<b><u>\$ 580,353</u></b>	<b><u>\$ 5,173,229</u></b>	<b><u>\$ 5,753,582</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



COMPLIANCE SECTION

*ZPM*



**Hudgens & Meyer LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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December 5, 2011

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Williamson County Government  
Williamson County Administration Building  
407 N. Monroe Street  
Marion, IL 62959

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Williamson County Government, Illinois, as of and for the year ended November 30, 2010, which collectively comprise Williamson County Government's basic financial statements and have issued our report thereon dated December 5, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Williamson County Government's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Williamson County Government's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Williamson County Government's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Current Year Findings and Responses (*Government Auditing Standards*) that we consider to be significant deficiencies in internal control over financial reporting. These findings are reported as findings 2010-1 through 2010-3 on pages 141 through 143. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Williamson County Government, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

In addition, during our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized on page 143 in the accompanying Schedule of Current Findings and Responses (*Government Auditing Standards*).

Williamson County Government's responses to the findings identified in our audit are described in the accompanying Schedule of Current Year Findings and Responses (*Government Auditing Standards*). We did not audit Williamson County Government's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Commissioners of Williamson County Government, Illinois, state and federal awarding agencies, and applicable regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



HUDGENS & MEYER, LLC  
Certified Public Accountants



**FEDERAL AWARDS SECTION**





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December 5, 2011

**REPORT ON COMPLIANCE WITH REQUIREMENTS**  
**APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL**  
**OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Williamson County Government  
Williamson County Administration Building  
407 N. Monroe Street  
Marion, IL 62959

**Compliance**

We have audited Williamson County Government, Illinois' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect of each of Williamson County Government's major federal programs for the year ended November 30, 2010. Williamson County Government, Illinois' major federal programs are identified in the summary of auditor's results section. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Williamson County Government, Illinois' management. Our responsibility is to express an opinion on Williamson County Government, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Williamson County Government, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Williamson County Government, Illinois' compliance with those requirements.

In our opinion, Williamson County Government, Illinois complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2010. The results of our auditing procedures disclosed no instances of noncompliance with those requirements.

**Internal Control Over Compliance**

Management of Williamson County Government, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Williamson County Government, Illinois' internal control over compliance with the requirements that could have a direct and

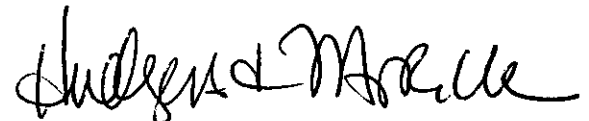
material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Williamson County Government, Illinois' internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Commissioners of Williamson County Government, Illinois, others within the entity, state and federal awarding agencies, and applicable regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



HUDGENS & MEYER, LLC  
Certified Public Accountants





**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS**  
**NOVEMBER 30, 2010**

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Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Amount	Cash Receipts	Non-ARRA Cash Disbursements	ARRA Cash Disbursements	Total Awards
<b>FEDERAL AWARDS</b>							
<b>US DEPARTMENT OF AGRICULTURE</b>							
Passed Through Illinois Department of Health and Human Services:							
Food Stamp Employment & Training	10.561	081XK972000	\$ 30,582	\$ 13,915	\$ 13,915	\$ -	\$ 13,915
Food Stamp Employment & Training	10.561	181XM972000	\$ 33,848	\$ 17,920	\$ 17,920	\$ -	\$ 17,920
			\$ 64,430	\$ 31,835	\$ 31,835	\$ -	\$ 31,835
<b>US DEPARTMENT OF TRANSPORTATION</b>							
Passed Through Illinois Department of Transportation:							
Road Safety Improvements - Various Improvements	20.205	08-123	\$ 5,469	\$ 4,000	\$ 5,469	\$ -	\$ 5,469
Road Safety Improvements - Freeman Spur Road	20.205	05-048	\$ 4,054	\$ 4,054	\$ 4,054	\$ -	\$ 4,054
Road Safety Improvements - Corinth Road	20.205	09-126	\$ 9,000	\$ 9,000	\$ 15,205	\$ -	\$ 15,205
Road Safety Improvements - Saraville Road	20.205	09-127	-	\$ 2,018	-	\$ 8,414	\$ 8,414
Road Safety Improvements - FWHA Routes	20.205	10-131	\$ 329,501	\$ 329,501	\$ 329,501	\$ -	\$ 329,501
Road Safety Improvements - South Market Road	20.205	07-115	\$ 122,054	\$ 122,054	\$ 122,054	\$ -	\$ 122,054
Road Safety Improvements - Stotlar Road	20.205	08-125	\$ 5,747	\$ 5,747	\$ 6,826	\$ -	\$ 6,826
Road Safety Improvements - Lake Egypt Road	20.205	97-089	-	\$ 4,399	-	\$ -	\$ -
			\$ 475,825	\$ 480,773	\$ 483,109	\$ 8,414	\$ 491,523
<b>Total CFDA # 20.205</b>							
<b>Program Cluster (20.600 &amp; 20.601)</b>							
Injury Prevention - Traffic Safety	20.600	90P90100032	\$ 152,103	\$ 21,502	\$ 21,502	\$ -	\$ 21,502
			\$ 152,103	\$ 21,502	\$ 21,502	\$ -	\$ 21,502
<b>Total CFDA # 20.600</b>							
Traffic Safety	20.601	0AL00100540	\$ 21,337	\$ 21,337	\$ 21,337	\$ -	\$ 21,337
			\$ 21,337	\$ 21,337	\$ 21,337	\$ -	\$ 21,337
<b>Total CFDA # 20.601</b>							
			\$ 173,440	\$ 42,839	\$ 42,839	\$ -	\$ 42,839
<b>Total Program Cluster (20.600, 20.601 and 20.613)</b>							
<b>US DEPARTMENT OF JUSTICE</b>							
Public Safety and Community:							
Direct Award:							
Methamphetamine Initiative	16.710	2006CKWX0444	\$ 98,723	\$ -	\$ 6,940	\$ -	\$ 6,940
Methamphetamine Initiative II	16.710	2007CKWX0262	\$ 428,462	\$ 94,000	\$ 87,509	\$ -	\$ 87,509
			\$ 527,185	\$ 94,000	\$ 94,449	\$ -	\$ 94,449
<b>Total CFDA # 16.710</b>							
Passed through Illinois Criminal Justice Information Authority:							
Victims of Crime Advocate	16.582	00VFL209102	\$ 43,355	\$ 43,355	\$ 40,020	\$ -	\$ 40,020
			\$ 43,355	\$ 43,355	\$ 40,020	\$ -	\$ 40,020
<b>Total CFDA # 16.582</b>							
<b>DEPARTMENT OF HOMELAND SECURITY</b>							
Passed Through Illinois Emergency Management Agency:							
Emergency Management Assistance Grant	97.042	10EMA WILLIAMSON	\$ 21,765	\$ 21,765	\$ 21,765	\$ -	\$ 21,765
Emergency Management Assistance Grant	97.042	09EMA WLSN2	\$ 23,388	\$ 23,388	\$ 23,388	\$ -	\$ 23,388
Emergency Management Assistance Grant	97.042	09EMA WILLIAMSON	\$ 19,536	\$ 5,284	\$ 5,284	\$ -	\$ 5,284
			\$ 64,689	\$ 50,437	\$ 50,437	\$ -	\$ 50,437
<b>Total CFDA # 97.042</b>							
<b>DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY</b>							
Passed Through Illinois Department of Commerce and Economic Opportunity							
Housing Rehabilitation - Colp #9	14.228	09-243014	\$ 338,818	\$ 184,504	\$ 185,369	\$ -	\$ 185,369
Economic Development Grant - Coal Valley Water District	14.228	07-242047	\$ 325,000	\$ 325,000	\$ 325,000	\$ -	\$ 325,000
MARS Grant	14.228	09-246001	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
			\$ 763,818	\$ 609,504	\$ 610,369	\$ -	\$ 610,369
<b>Total CFDA # 14.228</b>							

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS.

*FPM*

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS**  
**NOVEMBER 30, 2010**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Amount	Cash Receipts	Non-ARRA Cash Disbursements	ARRA Cash Disbursements	Total Awards
Revolving Loan Program	14.248	07-241003	\$ 341,510	\$ -	\$ -	\$ -	\$ -
Total CFDA # 14.248			\$ 341,510	\$ -	\$ -	\$ -	\$ -
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
Passed Through Illinois Department of Healthcare and Family Services:							
Child Support Enforcement - Federal Portion	93.563	08KCC0000099	\$ 10,448	\$ 3,229	\$ 3,229	\$ -	\$ 3,229
Child Support Enforcement - Federal Portion	93.563	11KCC0000099	\$ 11,259	\$ 7,878	\$ 7,878	\$ -	\$ 7,878
Total CFDA # 93.563			\$ 21,707	\$ 11,107	\$ 11,107	\$ -	\$ 11,107
<b>TOTAL FEDERAL AWARDS</b>			\$ 2,475,959	\$ 1,363,850	\$ 1,364,165	\$ 8,414	\$ 1,372,579
<b>NON-FEDERAL AWARDS</b>							
Dept of Transportation - 50% of Highway Engineer's Salary	n/a	0000AL01338/10-CS199-00-AC	\$ 53,700	\$ 53,700	\$ 53,700	\$ -	\$ 53,700
Dept of Transportation - FY2011 Consolidated County Program	n/a	Williamson	200,937	200,937	200,937	-	200,937
Illinois Department of Health and Human Services - Addiction Treatment (Pass through to the First Judicial Circuit Probation, 200 W. Jefferson, Marion IL 62959)	n/a	37-6002369	28,715	28,715	28,715	-	28,715
Illinois Supreme Court - Operations Expenses and Awards (Passed through to the First Judicial Circuit Probation, 200 W. Jefferson, Marion IL 62959)	n/a	37-6002369	1,086,241	1,086,241	1,084,241	-	1,084,241
Illinois Dept of Healthcare & Family Services - Child Support Enforcement	n/a	08KCC0000099	5,800	4,058	4,058	-	4,058
Illinois Dept of Healthcare & Family Services - Child Support Enforcement	n/a	11KCC0000099	5,382	1,664	1,664	-	1,664
Illinois Department of Health and Human Services - SSI Recoveries	n/a	2009-2010	18,534	18,534	18,534	-	18,534
Illinois Department of Commerce and Economic Development - Recycling Grant	n/a	09-442045	37,700	3,770	3,770	-	3,770
Illinois Housing Development Authority - Housing Rehabilitation Colp #9	n/a	2009-2010	39,000	39,000	39,000	-	39,000
Illinois Attorney General For States Attorney - Coordinator	n/a	044SG101840	13,100	13,100	13,100	-	13,100
Illinois Department of Elections - Election Judge Salary Reimbursements	n/a	Williamson County Clerk	14,625	14,625	14,625	-	14,625
Illinois Department of Revenue - Assessor's Salary Reimbursement	n/a	Williamson County	31,212	20,808	20,808	-	20,808
Illinois Department of Revenue - Public Defender's Salary Reimbursement	n/a	Williamson County	92,983	111,060	111,060	-	111,060
Illinois Department of Revenue - States Attorney's Salary Reimbursement	n/a	Williamson County	148,677	198,236	198,236	-	198,236
<b>TOTAL NON-FEDERAL AWARDS</b>			\$ 1,776,606	\$ 1,794,448	\$ 1,792,448	\$ -	\$ 1,792,448
<b>TOTAL FEDERAL AND NON-FEDERAL AWARDS</b>			\$ 4,252,565	\$ 3,158,298	\$ 3,156,613	\$ 8,414	\$ 3,165,027

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS.

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**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF**  
**FEDERAL AND NON-FEDERAL AWARDS**  
**NOVEMBER 30, 2010**

**NOTE 1: BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the cash basis of accounting. The government-wide financial statements and fund financial statements are prepared on the accrual basis of accounting and modified accrual basis of accounting, respectively, as contemplated by generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the government-wide financial statements and the fund financial statements.

**NOTE 2: PASS-THROUGHS TO SUBRECIPIENTS**

Of the revenues presented in the Schedule of Expenditures of Federal and Non-Federal awards, the County passed the following federal awards to subrecipients:

<u>Program Title</u>	<u>Subrecipient</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipient</u>
Addiction Treatment (State of IL Grant)	1 <sup>st</sup> Judicial Circuit Probation 200 West Jefferson Marion, IL 62959	n/a	\$ 28,715.

**NOTE 3: RECONCILIATION OF FEDERAL AWARDS RECEIVED PER THE SCHEUDLE OF  
EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS TO THE FUND  
FINANCIAL STATEMENTS**

A Reconciliation of Federal Awards received per the Schedule of Expenditures of Federal and Non-Federal Awards to the Fund Financial Statements appears on page 135 of this report.

**NOTE 4: BUILD AMERICA AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS**

During the fiscal year ending November 30, 2010, the County issued \$25,260,000. of alternative revenue bonds for a jail construction project. The sources and uses of the bond proceeds are listed below:

**Sources:**

Par Amount of 2010A Bonds	\$	5,920,000.00
Par Amount of 2010B Bonds		19,340,000.00
Accrued Interest from 4/26/10 to 4/26/10		-
<b><u>Total Sources of Funds</u></b>	<b>\$</b>	<b><u>25,260,000.00</u></b>



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF**  
**FEDERAL AND NON-FEDERAL AWARDS**  
**NOVEMBER 30, 2010**

**NOTE 4: BUILD AMERICA AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS**  
**(CONTINUED)**

**Uses:**

Project Funds	\$ 21,500,000.00
Capitalized Interest Fund (through June 1, 2012)	1,919,312.00
Pledged Account	1,442,000.00
Issue Costs, including Underwriting	398,688.00
<b><u>Total Use of Funds</u></b>	<b><u>\$ 25,260,000.00</u></b>
Issue costs as a percentage of project	<u>1.58%</u>

**Bond Description – Recovery Zone Economic Development Bonds and Build America Bonds**

Williamson County Government, on March 9, 2010, adopted Ordinance No. 10-03-09-01 (as supplemented, the "Bond Ordinance") authorizing the issuance of (collectively, the "Bonds"): (A) \$5,920,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010A (Recovery Zone Economic Development Bonds (Direct Payment)); and (B) \$19,340,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010B (Build America Bonds (Direct Payment)).

Interest on the Bonds is payable semi-annually December 1 and June 1 of each year, commencing December 1, 2010.

The Bonds are issuable in denominations of any authorized integral multiple of \$5,000 principal amount, will be issued using a book entry system in fully registered form only, without coupons and, when issued, and will be registered in the name of Cede & Co., as nominee of The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Purchasers will not receive physical delivery of Bonds.

Principal and interest are payable by The Bank of New York Mellon Trust Company, N.A., St. Louis, Missouri to DTC, which will remit such principal and interest to DTC's Participants for payment to the Beneficial Owners of the Bonds. The Bonds will mature annually on December 1, at coupons and yields for the years described in the bond ordinance and issue documents. The Bonds are subject to redemption prior to maturity as provided in the bond ordinance and issue documents.

The Bond proceeds will be issued to provide funds to finance:

- (i) the acquisition, construction, and installation of, as applicable, land, buildings, furniture, fixtures and equipment for a jail and correctional center, administrative offices, video court, medical facilities, processing area, commissary, training room and parking facilities, and related facilities, improvements and costs;
- (ii) capitalized interest; and
- (iii) certain costs of issuance (i), (ii) and (iii), the "Project".



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF**  
**FEDERAL AND NON-FEDERAL AWARDS**  
**NOVEMBER 30, 2010**

**NOTE 4: BUILD AMERICA AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS**  
**(CONCLUDED)**

The **2010A** Bonds are designated as "Recovery Zone Economic Development Bonds (Direct Payment)" ("RZEDBs") and the **2010B** Bonds are designated as "Build America Bonds (Direct Payment)" ("BABs"), for purposes of the American Recovery and Reinvestment Act of 2009 and, therefore, the County is eligible for and expects to receive a cash subsidy from the U.S. Treasury in the amount equal to 45% for RZEDBs and 35% for BABs of the interest payable on the 2010A and 2010B Bonds (as applicable, "Build America Payments").

While the Build America and Recovery Zone Economic Development Bonds are not includable on the Schedule of Federal Awards, it is disclosed here for the ease and understanding of the reader.



**WILLIAMSON COUNTY GOVERNMENT**  
**SUMMARY OF AUDITORS' RESULTS**  
**NOVEMBER 30, 2010**

1. Type of report issued on the government's financial statements:

<u>Opinion Unit</u>	<u>Opinion Issued</u>
Governmental Activities Unit	Unqualified
Discretely Presented Component Unit	Unqualified
Each Major Fund	Unqualified
Aggregate Remaining Fund Information	Unqualified
Compliance over Major Programs	Unqualified

2. During the audit of the financial statements, were any reportable conditions in internal control disclosed? Yes
- 2a. If so, were any such conditions considered material weaknesses? No
3. Did the audit disclose any instances of noncompliance that would be considered material to the financial statements? No
4. Were any reportable conditions in internal control over major programs disclosed? No
5. If so, were any such conditions considered material to the financial statements? No
6. Did the audit disclose any audit findings required to be reported under Section 510(a) of the OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*? No
7. Major programs:      Housing Rehabilitation Grants CFDA # 14.228  
                                  Department of Transportation Grants CFDA #20.205
8. Dollar threshold to distinguish between Type A and Type B programs:      \$ 300,000.
9. Does the auditee qualify as a low-risk auditee under Section 530 of the OMB Circular A-133? No

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO SCHEDULE OF EXPENDITURES OF  
 FEDERAL AND NON-FEDERAL AWARDS.



**WILLIAMSON COUNTY GOVERNMENT**  
**RECONCILIATION OF GRANT RECEIPTS PER THE SCHEDULE OF EXPENDITURES OF**  
**FEDERAL AND NON-FEDERAL AWARDS TO THE FUND FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2010**

GRANT NAME	FUND ACTIVITY IS RECORDED IN	CFDA #	FEDERAL FINANCIAL ASSISTANCE RECEIVED PER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	REVERSE PRIOR YEAR GRANTS RECEIVABLE	RECORD CURRENT YEAR GRANTS RECEIVABLE	FEDERAL FINANCIAL ASSISTANCE RECEIVED PER THE AUDITED FINANCIAL STATEMENTS
<b>FEDERAL AWARDS</b>						
<b>US DEPARTMENT OF AGRICULTURE</b>						
Passed Through Illinois Department of Health and Human Services:						
Food Stamp Employment & Training	General Assistance	10.561	\$ 13,915	\$ -	\$ -	\$ 13,915
Operation Federal Employment	General Assistance	10.561	\$ 17,920	\$ -	\$ -	\$ 17,920
			\$ 31,835	\$ -	\$ -	\$ 31,835
<b>US DEPARTMENT OF TRANSPORTATION</b>						
Passed Through Illinois Department of Transportation:						
Road Safety Improvements - Various Improvements	Unit Road & Bridge	20.205	\$ 4,000	\$ -	\$ -	\$ 4,000
Road Safety Improvements - Freeman Spur Road	Unit Road & Bridge	20.205	\$ 4,054	\$ -	\$ -	\$ 4,054
Road Safety Improvements - Corinth Road	Unit Road & Bridge	20.205	\$ 9,000	\$ -	\$ -	\$ 9,000
Road Safety Improvements - Saraville Road	Unit Road & Bridge	20.205	\$ 2,018	\$ -	\$ -	\$ 2,018
Road Safety Improvements - FWHA Routes	Unit Road & Bridge	20.205	\$ 329,501	\$ -	\$ -	\$ 329,501
Road Safety Improvements - South Market Road	Unit Road & Bridge	20.205	\$ 122,054	\$ -	\$ -	\$ 122,054
Road Safety Improvements - Stotlar Road	Unit Road & Bridge	20.205	\$ 5,747	\$ -	\$ -	\$ 5,747
Road Safety Improvements - Lake Egypt Road	Unit Road & Bridge	20.600	\$ 4,399	\$ -	\$ -	\$ 4,399
			\$ 480,773	\$ -	\$ -	\$ 480,773
<b>US DEPARTMENT OF JUSTICE</b>						
Public Safety and Community:						
Methamphetamine Initiative I	Sheriff's Fees Fund	20.600	\$ 21,502	\$ -	\$ -	\$ 21,502
Methamphetamine Initiative II	Sheriff's Fees Fund	20.601	\$ 21,337	\$ -	\$ -	\$ 21,337
			\$ 42,839	\$ -	\$ -	\$ 42,839
Passed Through Illinois Criminal Justice Information Authority:						
Victims of Crime Advocate	Cops Meth Grant Fund	16.710	\$ -	\$ -	\$ -	\$ -
	Cops Meth Grant Fund	16.710	\$ 94,000	\$ -	\$ -	\$ 94,000
			\$ 94,000	\$ -	\$ -	\$ 94,000
Passed Through Illinois Criminal Justice Information Authority:						
Victims of Crime Advocate	Victims of Crime Fund	16.582	\$ 43,355	\$ -	\$ 1,842	\$ 45,197
<b>DEPARTMENT OF HOMELAND SECURITY</b>						
Passed Through Illinois Emergency Management Agency:						
Emergency Management Assistance Grant	General Fund	97.042	\$ 50,437	\$ (26,891)	\$ 7,255	\$ 30,801
<b>DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY</b>						
Passed Through Illinois Department of Commerce and Economic Opportunity:						
Housing Rehabilitation - Colp #9	DCEO Housing Rehab Colp #9 Fund	14.228	\$ 184,504	\$ -	\$ -	\$ 184,504
Economic Development Grant - Coal Valley Water District	Coal Valley Fund	14.228	\$ 325,000	\$ (9,750)	\$ -	\$ 315,250
MARS Grant	MARS Grant Fund	14.228	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
Passed Through Illinois Department of Healthcare and Family Services:						
Child Support Enforcement - Federal Portion	General Fund	93.563	\$ 11,107	\$ -	\$ -	\$ 11,107
			\$ 1,363,850	\$ (36,641)	\$ 9,097	\$ 1,336,306
<b>TOTAL FEDERAL AWARDS</b>						
			\$ 1,363,850	\$ (36,641)	\$ 9,097	\$ 1,336,306
<b>RECONCILIATION TO FINANCIAL STATEMENTS:</b>						
Federal Financial Assistance per the fund financial statements (page 8)			\$ 1,236,328			\$ 1,236,328
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE PER THE AUDITED FINANCIAL STATEMENTS</b>						\$ 1,236,328

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS

*FM*

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES**  
**(GOVERNMENT AUDITING STANDARDS)**  
**NOVEMBER 30, 2010**

**SIGNIFICANT DEFICIENCIES**

**FINDING 2010-1**

**Criteria**

Generally Accepted Accounting Principles and *Government Auditing Standards*.

**Condition**

It was noted that the County had adopted a structured set of accounting policies, procedures and forms for the addition and disposal of fixed assets. The policy does not appear to be fully implemented as none of the 2010 fixed asset additions or disposals or any subsequent year fixed asset additions or disposals included any of the required forms or other required information.

**Cause**

Failure to implement proper controls over fixed assets.

**Effect or potential effect**

This creates the possibility that the financial statements will not reflect the correct book value of the fixed assets at any point in time. Also, fixed assets may not be correctly added to the listing and subsequently insured or fixed assets may not be properly disposed of.

**Recommendations**

We recommend that the Board review the current flow of documents and reassess how to better implement the fixed asset policies and procedures previously adopted.

**Management Response**

The County has assigned a County Commissioner overarching responsibility to complete the fixed asset management program. The County Board will reassess the implementation of the fixed asset policies and procedures.

**FINDING 2010-2**

**Criteria**

Generally Accepted Accounting Principles and *Government Auditing Standards*.

**Condition**

Our review of cash disbursements indicated that a clear County business purpose is not always provided with the travel related claims being signed by the County Commissioners or office holders and subsequently paid by the County Treasurer.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.





**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES**  
**(GOVERNMENT AUDITING STANDARDS)**  
**NOVEMBER 30, 2010**

**Cause**

Failure to implement proper controls.

**Effect or potential effect**

Disbursements could be released for unapproved or inappropriate expenses.

**Recommendation**

All County employees or office holders submitting a claim for travel related expenses should clearly indicate the purpose of the County travel on the claim.

**Management Response**

The County Commissioners office will prepare a memo to all office holders requesting compliance with the auditors' recommendations regarding supplying a County business purpose on all travel related disbursement claims.

**FINDING 2010-3 (REPEAT FINDING FROM PRIOR YEAR)**

**Criteria**

Generally Accepted Accounting Principles and *Government Auditing Standards*.

**Condition**

For the fiscal year ended November 30, 2010, sufficient controls were not in place over compensated absences for Courthouse staff.

**Cause**

Failure to implement proper controls over compensated absences.

**Effect or potential effect**

Abuse of compensated absences can occur without sufficient controls in place.

**Recommendation**

Williamson County Government should implement strong controls over compensated absences. The County should develop and implement control procedures to test the accuracy of the computerized information by recalculating the cumulative balances on randomly selected employees. The County should also develop and implement procedures that would allow for the proper investigation and corrective action for any known variances or errors in cumulative compensated absences balances for employees.

**Management Response**

Williamson County Government has purchased a software package for human resource matters, inclusive of compensated absences balances. The Human Resources Office is currently inputting current balances of compensated absences for all staff. The County Board is still evaluating further controls to implement in this area.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES**  
**(GOVERNMENT AUDITING STANDARDS)**  
**NOVEMBER 30, 2010**

**OTHER MATTER**

**"TRUST FUND" DISBURSEMENT POLICY**

The County Treasurer's Office maintains several "trust funds" that are incorporated into the General Fund. However, currently there is no policy in place for spending from these "trust funds" in the event that the cash balance is negative. The current practice is to overspend the "trust funds" in anticipation of receiving revenue. We recommend that the County Board and County Treasurer develop and implement a "trust fund" spending policy that will control and dictate spending practices when a negative cash balance exists in a "trust fund."

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)**  
**NOVEMBER 30, 2010**

**Prior Year  
Finding No.**

**Description**

**FA2009-1**

**CFDA number(s) affected:** 97.036

**Program titles:** 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disaster Areas)

**Federal Agencies:** 97.036 Federal Emergency Management Agency

**Criteria:**

Generally Accepting Accounting Principles.

**Statement of Conditions:**

Through our inquiry and examination, the following findings were noted:

- 1) There is limited segregation of duties over cash receipts and disbursements and the recording of these transactions.
- 2) There was no organization chart identifying authority for Federal Award programs.
- 3) Written notification is not given to employees when grant provisions or related regulations impose requirements that differ from the County's normal policies and procedures.

**Questioned Costs:**

None

**Perspective Information:**

Item FA2009-1 (1), (2) and (3) appear to be a systemic problems that will continue to be statements of conditions for the County due to the ongoing economic restrictions and lack of financial resources of the County. Item FA2009-1 (1), (2) and (3) have been brought to the County's attention and the County has indicated that these issues can and will be overcome.

**Cause and effect:**

While items FA2009-1 (1), (2) and (3) did not cause any immediate errors or misstatements in the financial statements, it is important to be aware of the deficiencies of the internal control design and continue to find ways to improve the internal control design.

**FA2009-1**

**Recommendation:**

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)**  
**NOVEMBER 30, 2010**

<b>Prior Year Finding No.</b>	<b>Description</b>
<b>(Concluded)</b>	
	<i>County offices involved in maintaining and processing grant payments should:</i>
1)	Implement a good system of internal control procedures which contemplates an adequate segregation or rotation of duties so that no one individual handles a transaction from its inception to its completion. While the County's current staffing arrangement and economic status may not permit adequate segregation of duties in all respects for an effective system of internal control procedures, it is important that you be aware of this condition.
3)	Develop and maintain an organization chart.
4)	Notify employees when grant provisions or related regulations impose requirements that differ from the County's normal policies and procedures.

**View of Responsible Officials:**

The auditee is not in disagreement with these audit findings will take corrective action to the extent that financial resources allow regarding items FA2009-1 (1), (2) and (3). In May, 2009, the Board approved a grant management policy regarding how the County will apply for and monitor grant acceptance through Board notification. The County Commissioners have assigned the responsibility to revise and update the Grant Management Policy to a County Commissioner in order to incorporate the recommendation noted above.

**Contact Names and Implementation Dates:**

Brent Gentry, Chairman

Implementation of corrective action to occur during the fiscal year ending 11/30/2010.

**Corrective Action:**

The County Board did enact a grants management policy that better clarifies the segregation of duties concerning grants management. The Board continues to review the grants management policy and add improvements from time to time. Per review of the most recent Board minutes, the grant management policy has been adhered to.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

